

INTEGRATED MANAGEMENT AND OPERATING CONTRACTOR PLANNING FORM
FISCAL YEAR 2021

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 2020	TJNAF	11/2020	04/2021	70	
2. Project Costing Methodology ^C	TJNAF	07/2021	09/2021	10	
3. Subcontracts	TJNAF	07/2021	09/2021	40	
4. Cost Accounting Standard 410 – Allocation of Business Unit General & Administrative Expenses To Final Cost Objectives ^C	TJNAF	05/2021	09/2021	10	
Subtotal Audit Days					130
Other:					
Financial Management Assurance ^C	TJNAF	04/2021	06/2021	30	
Follow-Up of Open Actions	TJNAF	10/2020	09/2021	05	
Management/Special Requests	TJNAF	10/2020	09/2021	05	
Quality Assurance Self-Assessment	TJNAF	07/2021	09/2021	10	
DOE Contractor Internal Audit Directors	TJNAF	11/2020	01/2021	10	
External Quality Assurance Peer Review ^D					
Annual Report of Internal Audit Activities	TJNAF	01/2021	01/2021	05	
Subtotal Other					65
Administrative:					
Management & Administration		10/2020	09/2021	30	
Administrative Support		10/2020	09/2021	15	
Leave and Holidays		10/2020	09/2021	25	
Formal Training		10/2020	09/2021	10	
Subtotal Administrative					80
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 2021 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.

D: Conduct a Quality Assurance Review (QAR) for another DOE facility in conjunction with the DOE CIAD reciprocal agreement, to ensure compliance with IIA requirement for performing an External QAR every five years.

JEFFERSON SCIENCE ASSOCIATES, LLC
FY 2021 AUDIT PLAN
AUDIT SCOPE OUTLINE

- 1. Allowable Costs - Transaction Testing: FY 2020** (Annual Requirement). Assess on a test basis, costs claimed and cost control systems consistent with applicable contract covenants, as well as, JSA Policy. This assessment will incorporate costs associated with the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

- 2. Project Costing Methodology: Project Timeframe, Cost Transfers and/or Cost Overruns.** To assess JSA's methodology for managing:
 - Project timeframes – Ensure that projects are being opened and closed in a timely manner and the resultant costs are being incurred and recorded within this timeframe.
 - Cost transfers – Review the cost transfer process to determine the underlying reasons for the occurrence. The reasons could be related to project timeframe and/or cost overruns. Also, analyze the process to determine if internal controls are adequately designed and being followed.
 - Cost overruns – Analyze the cost overrun detection process. Ensure that procedures for monitoring and resolution of cost overruns are adequately designed and being followed. Determine why identified overruns occurred.
 - Use of Bridge (Parent) Funding for Non-Federal reimbursable work.

- 3. Subcontracts.** Assess whether interim subcontract costs comply with subcontract terms and conditions, are consistent with applicable contract covenants, as well as JSA Policy.

- 4. Cost Accounting Standard (CAS) 410 – Allocation of Business Unit General and Administrative Expenses to Final Cost Objectives.** To assess whether JSA's policies, procedures, and practices for allocating General and Administrative expenses to final cost objectives comply with the requirements of CAS 410.

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