

BUDGET & FINANCIAL MANAGEMENT RESPONSIBILITIES

DATED: 11/18/2008

SUBJECT: AUDITING OF PROGRAMS AND OPERATIONS

1. PURPOSE. This document addresses responsibility and accountability and providing administrative guidance to Oak Ridge Office (ORO).
2. APPLICABILITY. The provisions of this document apply to ORO Principal Staff and site offices (for which ORO has financial cognizance).
3. RESPONSIBILITIES.
 - a. Director, Financial Evaluation and Accountability Division
 - (1) Maintains a Management Review Program and evaluates programs and projects under ORO cognizance to determine their status, improve operations, and determine the adequacy of the management of DOE resources.
 - (2) Provides for effective coordination among ORO Management Review Programs, the operating contractors' internal audit staffs, and the Inspector General (IG).
 - (3) Provides support to the procurement process, as necessary, including conducting preaward audits and/or making arrangements for both preaward and postaward audits with the IG or other cognizant Federal audit agencies.
 - (4) Evaluates the adequacy of coverage, technical competence, objectivity, and independence of audits conducted by internal auditors of DOE operating contractors.