

# BUDGET & FINANCIAL MANAGEMENT RESPONSIBILITIES

DATED: 11/24/2008

## SUBJECT: MANAGEMENT CONTROL PROGRAM

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1. PURPOSE. This document addresses responsibility and accountability and provides administrative guidance to Oak Ridge Office (ORO).
2. APPLICABILITY. The provisions of this document apply to ORO Principal Staff.
3. RESPONSIBILITIES.
  - a. ORO Chief Financial Officer. Reviews the annual assurance memoranda prepared by site offices for which ORO has financial cognizance and concurs on the adequacy of financial coverage.
  - b. Assistant Managers. Annually perform the portion of the summary management review covering the programs and administrative functions under their cognizance and identify any reportable problems for inclusion in the Manager's Annual Assurance Report.
  - c. Director, Financial Evaluation and Accountability Division.
    - (1) Coordinates the preparation and transmittal of reports and other information required by the Federal Managers' Financial Integrity Act (FMFIA).
    - (2) Designate a Management Control Action Officer (MCAO) who:
      - (a) Serves as the ORO point of contact for developing and implementing management control program guidance and procedures and, as necessary, assists Headquarters in developing DOE management control policy.
      - (b) Conducts local and national training sessions on FMFIA requirements.
      - (c) Assists senior management in conducting the annual summary management review.
      - (d) Analyzes and prepares the required report on the results of the summary management review.
      - (e) Supports and provides guidance to the Thomas Jefferson National Accelerator Facility, Pacific Northwest, and Stanford Site Offices in their activities to comply with the FMFIA.
  - d. Director, Oak Ridge Financial Service Center performs an annual summary management review of ORO's Financial Management System.
  - e. Principal Staff.
    - (1) Support the annual evaluation and reporting on the adequacy of management controls and financial management systems.

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- (2) Correct reportable problems identified in their respective programs, administrative functions, and/or financial management systems in a timely and effective manner.
- (3) Consider reportable problems in the strategic planning and budgeting processes.
- f. Contracting Officer's Representatives (CORs) request contractors responsible for the management and operation (M&O) of the Department-owned facilities to provide reports on contractor management controls.

**NOTE:** For contractors with multiple CORs, the MCAO will designate one COR to request a report covering all contractor activities.