

**Review** 28037 — FY2006 OMB A-123 INTERNAL CONTROLS ASSESSMENT

**Performed By** DOE — DEPARTMENT OF ENERGY

**Preformed On** FI — CHIEF FINANCIAL OFFICER

**Start Date** 08/11/2006

**End Date** 08/11/2006

**Description** Management must integrate efforts to meet the OMB A-123 requirements with other efforts to improve effectiveness and accountability. To accomplish this, internal control review efforts will be coordinated with and integrated within existing management evaluation processes so that single accountability is ensured.

<b>Dashboard</b>	<b>Total</b>	<b>Open</b>	<b>Closed</b>	<b>% Complete</b>
<b>Finding</b>	2	2	0	0.0
<b>Observation</b>	2	2	0	0.0
<b>Corrective Action Plans</b>	1	1	0	0.0
<b>Milestones</b>	8	8	0	0.0

**Total Cost Estimate to complete all CAPs for this review:** \$20,000.00

**Total FTE Estimate to complete all CAPs for this review:** 2

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#### Current Files

- [20070330-TrackingSystemProposalRequest.pdf](#)
- [Assur Council Project System Considerations.xls](#)
- [FNL 2006 Corrective Action Plan Tracking Sheet.xls](#)
- [FNL CAP P2A Assets not capitalized.doc](#)
- [FNL CAP P2P Deferred Liab.doc](#)

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**Results For Audit #28037**  
**FY2006 OMB A-123 INTERNAL CONTROLS ASSESSMENT**

<b>Finding ID</b>	<b>Date Found</b>	<b>Found In</b>	<b>Type</b>	<b>Risk</b>	<b>Finding Title</b>	<b>Status</b>
<a href="#">76465</a>	08/11/2006	FI	Finding	Critical	FAILURE TO REDUCE DEFERRED LIABILITY FOR CAPITAL LEASE PAYMENTS	<b>OPEN</b>
<a href="#">76485</a>	08/11/2006	FI	Finding	Critical	DUPLICATE ASSETS/TAGS	<b>OPEN</b>
<a href="#">76486</a>	08/11/2006	FI	Observation	Minor	WIP ASSETS NOT CAPITALIZED	<b>OPEN</b>
<a href="#">76487</a>	08/11/2006	FI	Observation	Minor	DIRECTIVES CAPITALIZED LATE OR WITH WRONG DATE	<b>OPEN</b>

**Review** 28037 — FY2006 OMB A-123 INTERNAL CONTROLS ASSESSMENT  
**Performed By** DOE — DEPARTMENT OF ENERGY  
**Performed On** FI — CHIEF FINANCIAL OFFICER  
**Start Date** 08/11/2006  
**End Date** 08/11/2006  
**Description** Management must integrate efforts to meet the OMB A-123 requirements with other efforts to improve effectiveness and accountability. To accomplish this, internal control review efforts will be coordinated with and integrated within existing management evaluation processes so that single accountability is ensured.

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### Details For Finding #76465 — FAILURE TO REDUCE DEFERRED LIABILITY FOR CAPITAL LEASE PAYMENTS

**Review** [28037](#) — FY2006 OMB A-123 INTERNAL CONTROLS ASSESSMENT  
**Status** **OPEN**  
**Description** It was determined that the deferred liability adjustment for the annual capital lease payments could be missed during the FY. A method must be implemented to assure that the adjustment is made in the correct FY.  
**Date Found** 08/11/2006  
**Found In** FI -- CHIEF FINANCIAL OFFICER  
**Risk Code** 1 -- Critical  
**Hazard Severity** 1 -- High  
**Human** Death from injury or illness; injuries involving permanent disability; or chronic irreversible illnesses.  
**Environmental** Permanent or long-term loss of a public resource (e.g., drinking water, air, stream, or river).  
**Compliance** N/A  
**Property** Loss of a facility.  
**Mishap Probability** B -- Probably will occur in time.

### Finding Responsibility Chain

1 - Cynthia S Conger Auto Approve  
 2 - Michael F. Rhoades **OPEN**

### All Corrective Action Plans

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## Details For Observation #76486 — WIP ASSETS NOT CAPITALIZED

**Review** [28037](#) — FY2006 OMB A-123 INTERNAL CONTROLS ASSESSMENT

**Status** **OPEN**

**Description** Unable to track each individual WIP asset through the capitalization process causes concern that the FA Accountant may not select/find WIP assets that should be capitalized. A method must be implemented that provides additional WIP asset information in the Sunflower Fixed Asset System.

**Date Found** 08/11/2006

**Found In** FI -- CHIEF FINANCIAL OFFICER

**Risk Code** 4 -- Minor

**Hazard Severity** 3 -- Low

**Human** Injuries or temporary, reversible illnesses not resulting in hospitalization and requiring only minor supportive treatment.

**Environmental** Isolated and minor, but measurable, impact(s) on some component(s) of a public resource.

**Compliance** Major noncompliance with the Lab's Work Smart set.

**Property** Minor property damage.

**Mishap Probability** C -- May occur in time.

## Finding Responsibility Chain

- 1 - Cynthia S Conger Auto Approve
- 2 - Jim Wollwert **OPEN**

## All Corrective Action Plans

Action Plan [54299](#)

### WIP ASSETS NOT CAPITALIZED

Developer: Conger, Cynthia S  
 Manager: Wollwert, Jim

Start:  
 Scheduled: 05/31/2007  
 End:  
 Closed:

Status: **OPEN**

**Review #28037 DOE Review of FI 08/11/06 - FY2006 OMB A-123 INTERNAL CONTROLS ASSESSMENT**[Report](#)[New Finding](#) [Edit Review](#)

ID	Type	Found	Org	Closed	Title
<a href="#">76465</a>	Finding	08/11/06	FI	Open	FAILURE TO REDUCE DEFERRED LIABILITY FOR CAPITAL LEASE PAYMENTS
<a href="#">76485</a>	Finding	08/11/06	FI	Open	DUPLICATE ASSETS/TAGS
<a href="#">76486</a>	Observation	08/11/06	FI	Open	WIP ASSETS NOT CAPITALIZED
<a href="#">76487</a>	Observation	08/11/06	FI	Open	DIRECTIVES CAPITALIZED LATE OR WITH WRONG DATE

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**Review #28037 DOE Review of FI 08/11/06 - FY2006 OMB A-123 INTERNAL CONTROLS ASSESSMENT**

[Report](#)

**New Finding**

**Title \***

**Found in \***

**Date Found \***  (format: MM/DD/YYYY)

**Close Date**  (format: MM/DD/YYYY)

**Category**

**Locations**  
  
  
 *Control-click to select multiple locations*

**Responsible Party**   Employee  Visitor  Contractor  Other -- [Name Search](#) -- [Fermilab Phone Book](#)

**Corrective Action**

**Hazard Code ?**

**Mishap Probability**

**Description**

**\* Required**

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**Edit Mode**

**Reviews** Findings Responsibilities Corrective Actions Action Plans

Review ID: 28037 Title: FY2006 OMB A-123 INTERNAL CONTROLS ASSESSMENT

Description: Management must integrate efforts to meet the OMB A-123 requirements with other efforts to improve effectiveness and accountability. To accomplish this, internal control review

Motivation:

Agented By: DOE DEPARTMENT OF ENERGY

Performed On: FI CHIEF FINANCIAL OFFICER

Category: Scheduled Review

Frequency: AN ANNUALLY

Review Type: 2237 QUALITY ASSURANCE

Start Date: 08/11/2006 Owned By: CD COMPUTING DIVISION

End Date: 08/11/2006 Created By: KALETKA, MARK O 08692N

Incident Date: Create Date: 04/06/2007

Review Affiliates

Record: 1/1

Environment, Safety & Health Tracking

Action Edit Query Block Record Field Help

**Edit Mode**

Reviews Findings Responsibilities Corrective Actions Action Plans

Review ID 28037 Title FY2006 OMB A-123 INTERNAL CONTROLS ASSESSMENT

Finding ID 76485 Title DUPLICATE ASSETS/TAGS

Description Unable to track each individual WIP asset through the capitalization process causes concern that duplicate assets may be capitalized. A method must be implemented

Found In Org FI CHIEF FINANCIAL OFFICER Create Date 04/09/2007

Finding Type M MANAGEMENT Date Found 08/11/2006

Category Finding Publish Publish Date 04/09/2007

Hazard Code 1 HIGH Validate Validation Date 04/09/2007

Mishap Code B PROBABLY WILL OCCUR IN Close Date

Risk Code 1 Locations Citations

Reviewee Reference Code P2A-Prop Mgmt

Validation Title

Validation Comments

Review Agency Comments

Reviewer Reference Review Agency Close Date

Record: 2/?

Environment, Safety & Health Tracking

Action Edit Query Block Record Field Help

**Edit Mode**

Reviews Findings **Responsibilities** Corrective Actions Action Plans

Review ID  Title

Finding ID  Title

Responsible Person

Resp Organization

Auto Approve

Sched Completion

Deadline

Approved

Comments

Create Date

Parent Resp Person

Parent Resp Org

Parent Comments

Record: 1/? ... List of Valu...

Environment, Safety & Health Tracking

Action Edit Query Block Record Field Help

**Edit Mode**

Reviews Findings Responsibilities Corrective Actions **Action Plans**

Review ID 28037 Title FY2006 OMB A-123 INTERNAL CONTROLS ASSESSMENT

Finding ID 76485 Title DUPLICATE ASSETS/TAGS

Responsible Person 11027N RHOADES, MICHAEL F.

Action Plan 54299 WIP ASSETS NOT CAPITALIZED

Developer 08917N CONGER, CYNTHIA S

Developer Org FI CHIEF FINANCIAL OFFICER

Manager 14155N WOLLWERT, JIM

Manager Org FI/ACCT FINANCIAL OFFICE, ACCOUNTING

Dates	Start	End	Schd Compl	Close	Owner Acc.	Ext. Acc.
			05/31/2007			

Impl. Priority P3 HIGH PRIORITY ACTION PLAN - COMPLETION DATE UNDR 6 MONTHS

Status OPEN OPEN

Cost Estimate 20000 FTE Estimate 2

Problem Stmt FA Accountant may not select/find WIP assets that should be capitalized because there is not en

Comments

Description This deficiency is caused by the fixed asset software (Sunflower) not being able to obtain basic information relating to WIP assets from the Oracle

Milestones

Record: 1/1

Environment, Safety & Health Tracking

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Reviews Findings Responsibilities Corrective Actions **Action Plans**

Review ID: 28037 Title: FY2006 OMB A-123 INTERNAL CONTROLS ASSESSMENT

Finding ID: 76485 Title: DUPLICATE ASSETS/TAGS

Responsible Person: 11027N RHOADES, MICHAEL F.

Action Plan: 54299 WIP ASSETS NOT CAPITALIZED

Milestone #: 1

Title: DETERMINE IF IT IS FEASIBLE TO HAVE INFORMATION AUTOMATICALLY FED INTO TH

Schd. Compl. Date: 11/15/2006

Disposition Date:

Disposition:

Record: 1/?

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Review ID (optional)

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**13%** Review [28037](#) FY2006 OMB A-123 INTERNAL CONTROLS ASSESSMENT

**8%** Document [FNL\\_CAP\\_P2P\\_Deferred\\_Liab.doc](#)

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