

## INTERNAL CONTROLS CHECKLIST FY 2009

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The Department of Energy requires the laboratory to comply with the provisions of the Office of Management and Budget's (OMB) Circular A-123, *Management's Responsibility for Internal Control*. To fulfill this requirement, the laboratory must document, evaluate and test internal controls over financial reporting annually, the result of which is the annual Assurance Statement from laboratory management due each June 30th.

An Internal Controls System consists of management's policies, procedures, and commitment to reasonably prevent material errors and irregularities from occurring or going undetected. To support the requirements of OMB Circular A-123, each division must perform a self-assessment of the control environment within the division. When performing a self-assessment of divisional internal controls, the following activities should be considered.

### **Physical Control Over Vulnerable Assets**

A division must establish physical control to secure and safeguard vulnerable assets. Examples include security for and limited access to assets such as cash, inventories, and equipment which might be vulnerable to risk of loss or unauthorized use. Such assets should be periodically counted and compared to control records.

### **Separation of Duties**

Key duties and responsibilities need to be divided or segregated among different people to reduce the risk of error or fraud. This should include separating the responsibilities for authorizing transactions, processing and recording them, reviewing them, and handling any related assets. No one individual should control all key aspects of a transaction.

### **Proper Execution of Transactions and Events**

Transactions and other significant events should be authorized and executed only by individuals acting within the scope of their authority. This is the principal means of assuring that only valid transactions to exchange, transfer, use, or commit resources are initiated. Authorizations should be clearly communicated to managers and employees.

**INTERNAL CONTROLS CHECKLIST FY 2006**

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<b>Access Restrictions to and Accountability for Resources and Records</b>	Access to resources and records should be limited to authorized individuals, and accountability for their custody and use should be assigned and maintained. Periodic comparison of resources with the recorded accountability should be made to reduce the risk of errors, fraud, misuse, or unauthorized alteration.
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**Please perform a thorough self-assessment of your division's internal control environment. Where deficiencies are identified, please attach additional information or a corrective action plan. This checklist, including the Assurance Statement signed by the division director, and any supporting documentation should be completed and forwarded to OCF (Betsy O'Connor, Assistant CFO, Building 201 OCF-ACT) by March 31, 2009. An explanation of your methodology for completing this checklist and the names of individuals involved in the process should be included.**

**The information submitted is subject to audit.**

**If you have any questions, please contact Betsy O'Connor at extension 2-6888.**

**Section 1 – Signature Authorization**

Transactions and other significant activities should be authorized and executed only by individuals acting within the scope of their authority (LMS Policy Reference: Financial Management, ARGPOL 6.1 – Internal Signature Authorization). Only appropriate individuals with the proper degree of job responsibility, knowledge, and understanding of divisional operations should have signature authority.

Blanket signature authorizations and delegation limits are as follows:

	Internal Authority	Delegation Authority	
Laboratory Director	Unlimited		Unlimited
Associate Laboratory Director	\$1,500,000	- Deputy ALD - Deputy to the ALD - Staff Exec. Asst. - Sr. Staff/Financial Administrator	\$1,500,000 \$250,000 \$250,000 \$250,000
Program/Project Directors (if authorized by ALD)	\$100,000		
Division Director	\$100,000	- Deputy Div Director - Associate Director - Assistant Director - Executive Assistant - Department Mgr	\$100,000 \$50,000 \$50,000 \$50,000 \$25,000

**Section 1 – Signature Authorization (continued)**

The following authorization is stated in the laboratory's policy for each form listed. Use the document reference to search the policy within LMS.

Form	Authorization per Lab Policy	LMS Doc Ref
PARIS Requisition	Per authorization assigned by DD	PROCURE-9.2.1
AMOS Requisition	Per authorization assigned by DD	ARGPOL-6.1
ANL-5 Travel Authorization or XM Travel Plan	Requires DD, Associate DD, or Assistant DD who has delegated authority to sign travel documents (Foreign travel and multiple employee conference travel >\$10k require additional special approvals)	TRAVEL-2.4.1 and TRAVEL-2.6.1
ANL-55 Travel Expense Report or XM Expense Report	Requires DD, individual with alternate DD authority, or Assistant DD who has delegated authority to sign travel documents	TRAVEL-2.6.2
Approval for Extended Domestic Business Travel and Site Transfers	Requires DD or Associate DD with alternate DD authority	TRAVEL- 5.2
Approval for Lodging > 100% but < 150% of GSA Rate	Requires DD or individual with alternate DD authority	TRAVEL- 3.3.1
Approval for Lodging > 150% but < 300% of GSA Rate	Requires ALD or individual with alternate ALD authority	TRAVEL- 3.3
ANL-88 Request for Disbursement or Reimbursement – Materials (Emergency Purchases > \$300)	Requires DD or individual with alternate DD authority	CONTROL- 3.3 7g
ANL-88 Request for Disbursement or Reimbursement - Memberships < \$500	Requires DD or individual with alternate DD authority	CONTROL- 3.3 7h
ANL-88 Request for Disbursement or Reimbursement - Memberships > \$500	Requires ALD or individual with alternate ALD authority	CONTROL- 3.3 7h

**Section 1 – Signature Authorization (continued)**

Form	Authorization per Lab Policy	LMS Doc Ref
ANL-88 Request for Disbursement or Reimbursement – All Others	Per authorization assigned by DD	CONTROL 3.3
ANL-89 Education Assistance – Undergraduate	Per authorization assigned by DD	HR-5.3.0.0.2
ANL-89 Education Assistance – Graduate	Requires DD or Associate DD with alternate DD authority	HR-5.3.0.0.2
ANL-19 Consultant Voucher	Requires DD or Associate DD with alternate DD authority	CONTROL 3.3 2a
ANL-19A Honoraria (<\$500 per day or \$2,500 per year)	Requires DD or individual with alternate DD authority	ARGPOL-6.10
ANL-19A Honoraria (>\$500 per day or \$2,500 per year)	Requires ALD authority	ARGPOL-6.10
ANL-19A Honoraria (>\$1,000 per day or \$5,000 per year)	Requires prior DOE approval	ARGPOL-6.10
1G – Guest Appointment	Requires DEP DD or Associate DD signature, and DD or individual with alternate DD authority	ARGPOL-6.10

**Section 1 – Signature Authorization (continued)**

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Given the information presented above, review the current signature authorization information and answer the following.

1. The listing of division employees who have signature authorization (ANL-38) has been reviewed for appropriateness in the effective operation of the division, and the division is in compliance with laboratory policies.  
 Yes.  
 No. Corrective actions to address non-compliance are attached to this document
  
2. Only appropriate individuals with the proper degree of job responsibility, knowledge, and understanding of divisional operations have been granted signature authority.  
 Yes.  
 No. Corrective actions to address non-compliance are attached to this document
  
3. Individuals granted signature authorization through the ANL-38 understand that the authorization is for *internal* actions only and the authorization does not empower them to make external commitments, orally or in writing, that are binding on the laboratory.  
 Yes.  
 No. Corrective actions to address this situation are attached to this document
  
4. As a general rule, *different* individuals should be responsible for initiating purchase requisitions, approving purchase requisitions, and receiving goods. The division has undertaken a review to assure an appropriate segregation of duties and is in compliance with laboratory policies.  
 Yes.  
 No. Corrective actions to address non-compliance are attached to this document

**Section 1 – Signature Authorization (continued)**

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5. Divisional technical representatives are responsible for ensuring that any purchases made by subcontractors with Argonne (DOE) funds are appropriate and within the scope of the subcontract. Are knowledgeable and appropriate individuals named as technical representatives on subcontracts?
- Yes. Technical representatives are appropriate.
  - No. Corrective actions to address this situation are attached to this document
6. Blanket Purchase Agreement (BPA) Call Managers receive delegated procurement authority on specific contracts and have the ability to issue releases, specific assignments, or tasks to the contractor. Are knowledgeable and appropriate individuals named as BPA Call Managers?
- Yes. BPA Call Managers are appropriate.
  - No. Corrective actions to address this situation are attached to this document

**Section 2 – Appropriate Use of Funds**

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Funds are provided by DOE, Other Federal Agencies and other commercial organizations to perform specific scientific research and development activities. Funds must be committed and spent in accordance with the prime contract, DOE, and other controlling mandates including sound business practices. Funds cannot be committed before inclusion in the prime contract and must be used for only the intended purpose.

1. Does the division only commit or spend funds that have been received and included in the prime contract?  
 Yes.  
 No. Supporting, explanatory documentation is attached
  
2. Does the division use funds received only for the purpose intended as specified in the field work proposal, work for others agreement, or other similar controlling document?  
 Yes.  
 No. Supporting, explanatory documentation is attached
  
3. Does the division use funds received only for allowable items as specified in the prime contract, Federal Acquisition Regulations, Federal Travel Regulations, etc.?  
 Yes.  
 No. Supporting, explanatory documentation is attached
  
4. Does the division assure that no research and development costs (other than LDRD work) are charged to indirect expense?  
 Yes.  
 No. Supporting, explanatory documentation is attached
  
5. Does the division control spending on work for others projects to assure that funds are not spent beyond the cash balance on hand?  
 Yes.  
 No. Supporting, explanatory documentation is attached

**Section 2 – Appropriate Use of Funds (continued)**

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6. Does the division only use the appropriate source of funding in the acquisition of all property, plant, and equipment?
- Yes.
  - No. Supporting, explanatory documentation is attached
7. Does the division control the recording of all spending by always using the appropriate cost code on all requisitions, effort reported, travel documents, etc.?
- Yes. Appropriate codes are used to the best of our ability.
  - No. Supporting, explanatory documentation is attached
8. Monthly financial or expenditure reports can be useful as a check against inappropriate purchases. Who reviews monthly expenditure reports? Check all that apply.
- Division Director
  - Department Head
  - Divisional Financial Representative
  - Other, please specify \_\_\_\_\_

**Section 3 – Scientific Effort, Service Center, or Activity Reporting**

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The general policy of the laboratory requires that recorded scientific effort, service center labor, or activity reporting should accurately reflect the actual work performed for the charged task. The time charged to scientific programs, overheads, service requests, or distributive tasks should be reported in hours and be based upon work at the laboratory in a normal 40-hour week.

1. Does each employee track and record his or her own work time, either on an effort confirmation document or other internally-developed form or directly into a financial reporting system?  
 Yes.  
 No. Supporting, explanatory documentation is attached.
  
2. Does each employee in the division attest to the accuracy of the time reported and submitted for cost distribution?  
 Yes.  
 No. Supporting, explanatory documentation is attached.
  
3. Does the project manager or someone with knowledge of operations review the hours reported, paid absence reported, and the cost codes charged before the time is submitted?  
 Yes.  
 No. Supporting, explanatory documentation is attached.
  
4. Is time tracked and reported in a timely manner?  
 Yes.  
 No. Supporting, explanatory documentation is attached.
  
5. Are errors discovered and corrected in a timely manner (generally within two months of the occurrence of the error)?  
 Yes.  
 No. Supporting, explanatory documentation is attached.
  
6. Are employees involved in the correction of any errors, i.e. does the employee attest to or review the accuracy of the correction before it is submitted?  
 Yes.  
 No. Supporting, explanatory documentation is attached.

### Section 4 – Timecard and Staff Absence Reporting

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The general policy of the laboratory requires that timecards and staff absence reports are completed accurately and in a timely manner. Only appropriate individuals with the proper degree of job responsibility and knowledge should have authority to approve timecards or staff absence reports.

1. Does each employee track and complete his or her own bi-weekly timecard or monthly staff absence report?  
 Yes.  
 No. Supporting, explanatory documentation is attached.
2. Does the appropriate manager review the accuracy of the hours and paid absence reported before approving the record?  
 Yes.  
 No. Supporting, explanatory documentation is attached.
3. Are only individuals with the appropriate degree of job responsibility and knowledge authorized to approve timecards and staff absence reports?  
 Yes.  
 No. Supporting, explanatory documentation is attached.
4. Are overtime hours and other non-standard work hours approved in advance?  
 Yes.  
 No. Supporting, explanatory documentation is attached.
5. Are overtime hours or other non-standard work hours approved only after determining the necessity for such hours?  
 Yes.  
 No. Supporting, explanatory documentation is attached.

### Section 5 – Property Management

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A division must establish a control structure to secure and safeguard all assets, especially vulnerable assets such as computers, tools, and other items that can be removed easily. The division appoints a Divisional Property Representative (DPR) who is responsible for periodic inventories and assures that assets are tracked and in service as intended. To function with the proper separation of duties, the DPR should not have financial or procurement responsibility.

1. Does the DPR have any kind of procurement authority (authorization for PARIS orders, AMOS orders, signature authorization, etc.)?
  - No.
  - Yes. Corrective actions to address non-compliance are attached to this document.
  
2. Does the DPR have any kind of financial responsibility, particularly for the review of financial information?
  - No.
  - Yes. Corrective actions to address non-compliance are attached to this document.
  
3. Does the appropriate manager review the results of the physical inventory of assets?
  - Yes.
  - No. Supporting, explanatory documentation is attached.
  
4. Are precious metals in the division tracked and accounted for appropriately?
  - Yes.
  - No. Supporting, explanatory documentation is attached.
  
5. Are Equipment Adjustment Vouchers (ANL-6) and Equipment Transfer Vouchers (ANL-6B) reviewed and signed by division management (not the DPR)?
  - Yes.
  - No. Supporting, explanatory documentation is attached.

**Section 5 – Property Management (continued)**

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6. Does the division maintain the following required property records?

- Register of equipment items
- Register of sensitive items and their custodians
- Record of all equipment and sensitive items moved off-site
- Equipment Adjustment Vouchers (ANL-6)
- Missing Government Property reports
- Material Move Orders

If any of the above are not checked, please describe the reason(s) and/or corrective action(s).

7. Do all items required to be tracked have a property tag and the appropriate identification information in the Property and Equipment Tracking System (PETS)?

- Yes.
- No. Supporting, explanatory documentation is attached.

8. Are computer and other vulnerable assets secure and safely protected from theft?

- Yes.
- No. Supporting, explanatory documentation is attached.

9. Appropriate documentation is required for all sensitive items or equipment used by employees to do work at home.

- There is a current Shipping Order (ANL-126C) on record for items removed for greater than 30 days and less than 12 months.
- There is a current Property Pass (ANL-4) on record for items removed for less than 30 days.
- The list of off-site items has been reviewed by division management for appropriateness.

If any of the above are not checked, please describe the reason(s) and/or corrective action(s).

**Section 5 – Property Management (continued)**

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10. Has there been any theft, misuse, or misappropriation of property during the past two years?
- No.
  - Yes. Supporting, explanatory documentation is attached.
11. Were any changes in internal procedures implemented as a result of theft or misuse of property within the last two years?
- No.
  - Yes. Supporting, explanatory documentation is attached.

**Section 6 – Staff Competency and Financial Reviews**

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The Divisional Financial Representative (DFR) must be informed and knowledgeable of divisional operations and laboratory financial policies and procedures. Financial reports should be reviewed regularly and in a timely manner and any errors detected should be corrected as quickly as possible to assure the integrity of the laboratory financial statements.

1. Is the DFR qualified by virtue of education and/or experience to provide the appropriate financial support to the division?
  - Yes.
  - No. Corrective actions to address the situation are attached to this document.
  
2. Does the DFR have the appropriate training to manage the division's financial transactions successfully?
  - Yes.
  - No. Corrective actions to address the situation are attached to this document.
  
3. Is the DFR knowledgeable of all laboratory financial policies and procedures?
  - Yes.
  - No. Corrective actions to address the situation are attached to this document.
  
4. Does the division have a review process to assure the accuracy, completeness, and timeliness of the work of the DFR?
  - Yes.
  - No. Corrective actions to address the situation are attached to this document.
  
5. Are financial processes in the division documented in current, detailed desk procedures?
  - Yes.
  - No. Corrective actions to address the situation are attached to this document.

**Section 6 – Staff Competency and Financial Reviews (continued)**

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6. Are financial reports reviewed by the appropriate personnel on a regular and timely basis?
- Yes.
  - No. Corrective actions to address the situation are attached to this document.
7. Do requests for cost transfers contain sufficient justification and documentation to validate the appropriateness of the transfer and provide an adequate audit trail?
- Yes.
  - No. Corrective actions to address the situation are attached to this document.
8. Are cost transfers made on a timely basis defined as within two months of the occurrence of the error?
- Yes.
  - No. Corrective actions to address the situation are attached to this document.
9. Is confidential or sensitive information secured to assure protection (locked files, limited access authority, etc.)?
- Yes.
  - No. Corrective actions to address the situation are attached to this document.
10. Are knowledgeable and appropriate individuals named as technical representatives on subcontracts?
- Yes.
  - No. Corrective actions to address the situation are attached to this document.

**Section 6 – Staff Competency and Financial Reviews (continued)**

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11. Do subcontract accruals communicated by technical representatives represent only the value of benefits/services received to date on the contract?
- Yes.
  - No. Corrective actions to address the situation are attached to this document.

**Section 7 – Feeder Systems**

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A Feeder System is an application that is accessed and maintained by a division and provides financial information electronically at month end. A typical Feeder System is an internally-developed or commercial off-the-shelf system used by service centers to track jobs and the associated time and materials. (This section should be completed only by those divisions that have Feeder Systems.)

1. Are Feeder Systems in the division managed efficiently and effectively to provide assurance as to the accuracy of the data submitted?  
 Yes.  
 No. Corrective actions to address the situation are attached to this document.
  
2. Do Feeder Systems have the proper level of security and appropriate authority to prevent unauthorized charges?  
 Yes.  
 No. Corrective actions to address the situation are attached to this document.
  
3. Are Feeder Systems reconciled to the monthly financial statements on a regular basis?  
 Yes.  
 No. Corrective actions to address the situation are attached to this document
  
4. Are corrections to Feeder System data identified and submitted in a timely manner, defined as within two months of the occurrence of the error?  
 Yes.  
 No. Corrective actions to address the situation are attached to this document.

**ASSURANCE STATEMENT**

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I certify to the best of my knowledge that adequate controls and safeguards are in place throughout my division to assure that financial records accurately and fairly reflect my division's transactions. Adequate steps are in place to prevent or detect theft and potential misappropriation of my division's property, funding, and other resources in a timely manner.

I certify to the best of my knowledge that my division's staff is knowledgeable of and proactive in maintaining adequate internal controls and safeguarding assets throughout my division, and there are no known instances of fraud not previously disclosed to laboratory management and other appropriate authorities.

I certify that my division has performed a self-assessment and that the attached statements are accurate to the best of my knowledge. For areas where deficiencies were identified, additional information and/or corrective actions are provided.

Division:

HEP / 137

Signature:

J. Woods  
Division Director

Date:

Signature:

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Associate Laboratory Director

Date:

Signature:

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Laboratory Director

Date:

## High Energy Physics

### INTERNAL CONTROLS Procedures for FY 2009

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Organizational Chart is updated regularly and posted on the HEP web sight

### Signature Authorization

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1. The listing of division employees who have signature authorization (ANL-38) has been reviewed for appropriateness in the effective operation of the division and the division is in compliance with Laboratory policies. The listing has been updated on 3/27/2009
2. Only appropriate individuals with the proper degree of job responsibility, Knowledge and understanding of divisional operations have been granted signature authority.
3. Individuals granted signature authorization through the ANL-38. Understands that the authorization is for *internal* actions only and the authorization does not empower them to make external commitments, orally or in writing, that are binding to the Laboratory.
4. As a general rule, *different* individuals are responsible for initiating purchase requisitions, approving purchase requisitions, and receiving goods. The Division has undertaken a review to assure an appropriate separation of duties and is in compliance with Laboratory policies.
5. Divisional technical representatives are responsible for ensuring that any purchases made by subcontractors with ANL (DOE) funds are appropriate and within the scope of the subcontract. Are knowledgeable and appropriate individuals are named as technical representatives on subcontracts
6. Blanket Purchase Agreement (BPA) Call Managers receive delegated procurement authority on specific contracts and have the ability to issue releases, specific assignments, or tasks to the contractor.

7.

**Signature Authorization (Table)**

<b>Form</b>	<b>Authorization per ANL Policy</b>
ANL-5 Travel Authorization	ADD Reviews initial and forward to DD.
ANL-55 Travel Expense Report	Clerical Assistant reviews and submits to ADD for Signatures. DD Expense report is submitted to ALD.
ANL-88 Request for Disbursement or Reimbursement -	Requires DD or individual with alternate DD authority (ADD)
ANL-89 Education Assistance – Undergraduate	Per Authorization assigned by DD (ADD)
ANL-89 Education Assistance – Graduate	Requires DD or Associate DD with alternate DD authority
ANL-19 Consultant Voucher	Requires DD or Associate DD with alternate DD authority (ADD)
ANL-19A Honorarium	Requires DD or individual with alternate DD authority (ADD)
1G – Guest Appointment	Requires DEP DD or Associate DD signature, and DD or individual with alternate DD authority (ADD)

**Appropriate Use of Funds**

Funds are provided by DOE, Other Federal Agencies and other commercial organizations to perform specific scientific research and development activities. Funds must be committed and spent in accordance with the Prime Contract, DOE, and other controlling mandates including sound business practices. Funds cannot be committed before inclusion in the Prime Contract and must be used for only the intended purpose.

1. HEP division use funds received only for the purpose intended as specified in the field work proposal and work for others agreement
2. The division uses funds received only for allowable items as specified in the Prime Contract, Federal Acquisition Regulations, Federal Travel Regulations, etc.?
3. The division assures that no research and development costs (other than LDRD work) are charged to indirect expense.
4. HEP Division controls spending on Work For Others projects to assure that funds are not spent beyond the cash balance on hand?

5. The division only uses the appropriate source of funding in the acquisition of all property, plant, and equipment.
6. The division controls the recording of all spending by always using the appropriate cost code on all requisitions, effort reported, travel documents, etc.
8. Monthly financial of expenditure are reviewed monthly by the Group Leaders and Department Head.
9. On a quarterly basis the Division Director reviews the financial situation of the Division. If there are problems he gets involved monthly or as need be.

### **Scientific Effort, Service Center, or Activity Reporting**

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The general policy of the Laboratory requires that recorded scientific effort, service center labor, or activity reporting should accurately reflect the actual work performed for the charged task. The time charged to scientific programs, overheads, service requests, or distributive tasks should be reported in hours and be based upon work at the Laboratory in a normal 40-hour week.

1. A grid is distributed monthly to Secretarial for Paid Absence and Group Leaders for effort tracking. Non Exempt Union employee track their Paid Absence and log in bi-weekly jobs and supply the cost code or project for their activities to their Group Leaders.
2. All Effort grids are return to the Assistant Division Director (ADD) for review of the accuracy of the cost codes used. Grids are delegated for implementing into the FYTES system.
3. Every employee received the effort confirmation for their review and signatures. All effort is tracked and reported in FYTES in a timely manner. Effort corrections are done within two months, or as Group Leader reviews and request changes. Depending on their travel schedules.
4. The Group Leader or assigned backup with knowledge of operations reviews the hours and paid absence reported before approving them.

### **Timecard and KRONOS Paid Absence Reporting**

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The general policy of the Laboratory requires that timecards and Paid Absence reports are completed accurately and in a timely manner, any correction should be reported on a correction memo to Payroll. Only appropriate individuals with the proper degree of job responsibility and knowledge have authority to approve Overtime is approved by Supervisors ahead of time.

1. Each employee tracks and completes his or her own bi-weekly timecard (Group Leaders approve) for all Exempt employees have to enter their Paid Absence in KRONOS.
2. In case of employee's absence, only individuals with the appropriate degree of job responsibility and knowledge are authorized to approve time entered in KRONOS.

### **Property Management**

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HEP Division established a control structure to secure and safeguard all assets, especially vulnerable assets such as computers, tools, and other items that can be removed easily. The division appoints a Divisional Property Representative (DPR) who is responsible for periodic inventories and assures that assets are tracked and in service as intended. To function with the proper separation of duties, the DPR does not have financial responsibility. The DPR is authorized to order merchandise from AMOS and can request the purchases through PARIS. Group Leaders reviews monthly the AMOS report and initials.

1. The appropriate manager has to review the results of the physical inventory of assets.
2. The precious metals in the division are tracked and accounted for appropriately.
3. All equipment Adjustment Vouchers (ANL6) and Equipment Transfer Vouchers (ANL-6B) have to be reviewed and signed by division management.
4. The division maintains the following required property records:
  - Register of equipment items
  - Register of sensitive items and their custodians
  - Record of all equipment and sensitive items moved off-site
  - Equipment Adjustment Vouchers (ANL-6)
  - Missing Government Property reports
  - Material Move Orders
7. All items are tracked and property tag and the appropriate identification information in the Property and Equipment Tracking System (PETS).
8. All computer and other vulnerable assets secure and safely protected from theft.
9. Appropriate documentation is required for all sensitive items or equipment used by employees to do work at home.
10. Any missing or misplaced sensitive items have to be reported.

### **Staff Competency and Financial Reviews**

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The Assistant Division Director (ADD) must be informed and be knowledgeable of divisional operations and Laboratory financial policies and procedures. Financial reports should be reviewed regularly and in a timely manner and any errors detected should be corrected as quickly as possible to assure the integrity of the Laboratory financial statements. The ADD has the appropriate training and the financial background and knowledge of the Laboratory financial policies and procedures to manager the division's financial transactions.

1. The financial reports are reviewed by the appropriate personnel on a regular and timely basis.
  2. The Assistant Division Director requests for cost transfers contain sufficient justification and documentation to validate the appropriateness of the transfer and provide adequate audit trail.
  3. All costs are reviewed monthly and transfers requests are made in a timely manner.
  4. The ADD reviews and approves all MOU's before they are submitted to the Division Director for Signature. Upon receiving the Purchase Order the ADD submits a MAPPS cost estimate to the Budget Office for Approval. Also, signs the acceptance letter from The WFO office.
  5. The Assistant Division Director approves all AMOS and PARIS purchases. All PARIS orders over \$50K are routed for Division Directors approval.
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