

High Energy Physics

INTERNAL CONTROLS Procedures for FY 2009

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

Signature Authorization

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)

Form	Authorization per ANL Policy
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

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

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

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

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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