

INTEGRATED MANAGEMENT AND OPERATING CONTRACTOR PLANNING FORM  
FISCAL YEAR 2025<sup>D</sup>

COGNIZANT OIG REGIONAL OFFICE: Eastern Regional Audit Office; Oak Ridge, TN

NAME AND ADDRESS OF CONTRACTOR: Jefferson Science Associates, LLC

Thomas Jefferson National Accelerator Facility

12000 Jefferson Ave., Newport News, VA 23606

CONTRACT NUMBER: DE-AC05-06OR23177

<u>Audit Title</u>	<u>Location</u>	<u>Start<sup>A</sup></u>	<u>Complete<sup>A</sup></u>	<u>Staff Days<sup>D</sup></u>	<u>Total Days</u>
Audits <sup>C</sup> :					
1. Integrated Contractor Transition	TJNAF	01/2025	04/2025	50	
2. Subcontracts	TJNAF	01/2025	02/2025	15	
3. Risk Management Process	TJNAF	10/2024	12/2024	15	
Subtotal Audit Days					80
Other:					
FMFIA (A-123) Internal Control Evaluation <sup>C</sup>	TJNAF	03/2025	05/2025	30	
Follow-Up of Open Actions	TJNAF	10/2024	05/2025	05	
Management/Special Requests	TJNAF	10/2024	05/2025	10	
Quality Assurance Self-Assessment	TJNAF	10/2024	12/2024	10	
Annual Report of Internal Audit Activities	TJNAF	01/2025	01/2025	05	
Subtotal Other					60
Administrative:					
Management & Administration		10/2024	05/2025	15	
Leave and Holidays		10/2024	05/2025	15	
Formal Training		10/2024	05/2025	05	
Subtotal Administrative					35
TOTAL					<u>175</u>

A: Estimates. Actual start and completion dates may vary as a function of audit priorities and management operations schedules.

B: The total JSA Internal Audit staff days planned for FY 2025 should equal 260 days times the number of full-time equivalent positions on staff. However, please see Item D below for FY25.

C: We will co-source some of these audits/assessments with outsourced services.

D: This FY25 Audit Plan reflects an eight month period (10/2024 -05/2025) due to the current M&O contract expiring on 05/31/25.

**JEFFERSON SCIENCE ASSOCIATES, LLC**  
**FY 2025 AUDIT PLAN**  
**AUDIT SCOPE OUTLINE**

- 1. Integrated Contractor Transition.** To assess whether JSA has successfully transitioned to an integrated contractor with the DOE. Ensure documented procedures have been established, are being followed and assess, on a test basis, accounting processes for accuracy within the financial systems.
- 2. Subcontracts.** To assess whether interim subcontract costs are allowable, comply with subcontract terms and conditions, and are consistent with applicable contract covenants, as well as JSA Policy. In addition, for subcontract costs reviewed, validate that the subcontract purchase order line is properly classified by contract type, and whether the monthly Technical Representative reports are submitted, if warranted.
- 3. Risk Management Process.** To assess whether JSA has established an effective risk management process through risk identification, avoidance, and mitigation strategies in order to provide reasonable assurance JSA has controlled risks adequately to support current and new missions.

NOTE: Internal Audit Plans and Scope are subject to change in order to respond efficaciously to special Management requests and emerging business risk/opportunities.