

Department of Energy



DOE A-123 Corrective Action Plan Chicago Office -LBNL

<06/2006>



DOE A-123 - Corrective Action Plan-

Chicago Office LBNL

INTRODUCTION

The Corrective Action Plan is a step-by-step plan of action and schedule for resolving internal control weaknesses identified by the DOE A-123 process. The process includes:

- o Reviewing and defining the problem
- o Finding the cause of the problem
- o Developing an action plan to correct the problem and prevent recurrence
- o Implementing the plan
- o Evaluating the effectiveness of the correction (*Follow up*).

TITLE	<i>Corrective Actions from Audits</i>
CAP #	<i>LBNL-4</i>
Date Identified	January 2006
Process Cycle (s) & Process(es)	Entity Controls – Monitoring – Policies and Procedures for Audit Findings

1.0 SUMMARY OF DEFICIENCIES

LBNL recently missed deadlines for several corrective actions resulting from audit findings. The delay in implementing these new controls results in LBNL continuing to experience risks that were intended to be mitigated by the corrective actions. The most salient reasons for the missed deadlines were: conflicting priorities in the departments responsible for the corrective actions; IT resource constraints to implement system solutions; and being overaggressive in setting corrective action due dates. To prevent reoccurrences, a financial policy and procedure is being prepared that delineates roles and responsibilities for staff involved in corrective actions, and prescribes that due dates be realistic and achievable. Also, an institutional corrective action tracking system was implemented in the OCFO this year. This system is available to the Laboratory community, including Departmental Managers responsible for corrective actions.

2.0 RESPONSIBLE OFFICIAL

[Provide a program office, name, and contact information of the accountable individual.]

Program Office	LBNL
Name	Controller – Mike Costello
Contact Number	(510) 486-5957
Email	MMCostello@lbl.gov



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If other Departmental organizations are involved in related remediations or need to be involved to ensure standardization and/or integration with other efforts (e.g. Tiger Team, etc.), identify the point(s) of contact:

<i>Name</i>	<i>Organization</i>	<i>Role</i>
Marty Straka 630-252-7724	Chicago Office	OMBA-123 implementation contact

3.0 REMEDIATION STRATEGY/DESCRIPTION

The long-term remediation strategy is centered on creating policy that clearly delineates roles and responsibilities for all parties involved in the resolution of audit findings. In addition, the policy prescribes that audit finding data is to be tracked and reported through the Institutional Corrective Action Tracking System (CATS).

An internal process to enforce the policy will also be created. The goal of the process is to assure that corrective action deadlines are met through reporting, monitoring and timely escalation of potential problems to management.

4.0 MILESTONES AND TRACKING

<i>No.</i>	<i>Milestones/Action</i>	<i>Target Completion</i>	<i>Revised Completion</i>	<i>Actual Completion</i>	<i>Documentation</i>
1	<i>Create a Financial Policy and Procedure for audit follow-up and resolution.</i>	<i>8/31/2006</i>		<i>7/7/2006</i>	<i>On file</i>
2	<i>Create a procedure for reporting and monitoring the status of corrective actions, and assuring timely escalation of issues to management.</i>	<i>7/31/2006</i>		<i>7/7/2006</i>	<i>On file</i>
	<i>Documentation of New Process/Controls Complete</i>	<i>8/31/2006</i>			
	<i>Implementation Complete</i>	<i>8/31/2006</i>			



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- **Corrective Action Plan**-

5.0 SIGN OFF

Plan Approved:

Michael M. Costello

Controller, OCFO

Name

Title

Signature

Date

Corrective Action(s) Completed/Implemented:

Name

Title

Signature

Date