

Department of Energy



DOE A-123 Corrective Action Plan

Chicago

June 2006



DOE A-123 - Corrective Action Plan -

Chicago 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>Financial Training Plan</i>
CAP #	<i>LBNL-1</i>
Date Identified	Feb. 2006
Process Cycle (s) & Process(es)	Entity Controls – control Environment Commitment to competence

1.0 SUMMARY OF DEFICIENCIES

In order to achieve competency in financial processes and controls, adequate training is necessary. Laboratory financial personnel do not have access to financial training on topics relevant to performing their jobs accurately and effectively. The risk assessment for this deficiency is medium.

Remediation activities include identification and assessment of comprehensive financial training needs and requirements. A subsequent mandatory training program for financial professionals has been developed and implemented by the Office of the CFO. A three day course providing an overview of financial management policies, practices and processes has been delivered twice during the fiscal year and another is scheduled for July. The entire target audience will be reached by year end.

2.0 RESPONSIBLE OFFICIAL

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

Program Office	LBNL
Name	Michele Mock
Contact Number	(510) 495-2415
Email	MMMock@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 approach to correct this control deficiency was to assess financial employee training needs and develop a comprehensive financial management course for all levels of financial employees. The comprehensive course is mandatory for financial professional and includes a complete set of reference materials. Course subjects include ethics, internal audit functions, roles and responsibilities, budget development, cost accounting, general accounting processes, systems, policies, cost allowability, procurements, property, sponsored projects, and year end project closeout. When the target audience has been trained, the remediation is intended to be an ongoing course offered on an as-needed basis. Other relevant financial courses will also be developed and delivered as a single module.

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>Perform needs assessment</i>	<i>June 2005</i>		<i>June 2005</i>	<i>Avail on file</i>
2	<i>Integrate training development with subject matter experts</i>	<i>Feb 2006</i>		<i>Feb 2006</i>	<i>Avail on file</i>
3	<i>Communicate to financial community</i>	<i>Jan/Feb 2006</i>		<i>Jan/Feb 2006</i>	<i>Avail on file</i>
4	<i>Deliver training with resource materials</i>	<i>Feb, April & July 2006+</i>		<i>Feb, April & July 2006+</i>	<i>Avail on file</i>
	<i>Documentation of New Process/Controls Complete</i>	<i>Feb 2006</i>		<i>Feb 2006</i>	<i>Avail on file</i>
	<i>Implementation Complete</i>	<i>Feb 2006</i>		<i>Feb 2006</i>	<i>Avail on file</i>



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5.0 SIGN OFF

Plan Approved:

Anil More	Operations Manager, OCFO
<i>Name</i>	<i>Title</i>
	7/31/06
<i>Signature</i>	<i>Date</i>

Corrective Action(s) Completed/Implemented:

Michele Mock	Manager, Financial Training and Policy, OCFO
<i>Name</i>	<i>Title</i>
	July 31, 2006
<i>Signature</i>	<i>Date</i>