



Office of Inspector General

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Topics

- The Audit Process
- Previous and Ongoing Audits
- Future Audits



The Audit Process

- Types of Audits
 - Performance audits are the focus for this presentation.
 - But, other audits also:
 - Financial.
 - Contract (SCIC).



The Audit Process

- **Audit Objective**
 - Establishes the broad scope of the review.
- **Audit Program**
 - Developed by the audit team.
 - Some mandatory audit requirements.
 - Many auditor-developed steps to answer the audit objective.



The Audit Process

- **Audit Survey**
 - The initial 60-90 days of the audit.
 - Normally a broad review of audit area.
 - End of Survey decision to terminate or proceed to Audit Verification.



The Audit Process

- **Audit Verification**
 - Indication of potential improvements.
 - Usually narrower scope.
 - An additional 60-90 days.
 - Formal audit report with recommendations.
 - Draft report review by auditee, and incorporation of Department comments.



Previous and Ongoing Audits

- The Department's Continuity Planning and Emergency Preparedness, August 2004
- Wildland Fire Management, Ongoing



Continuity Planning/Emergency Preparedness Findings

- Field Sites had not developed comprehensive Continuity of Operations Plans
- Field sites were not required to validate corrective actions from Emergency Management Exercises or share complex-wide lessons learned.



Continuity Planning/Emergency Preparedness Recommendations

- Complete guidance related to COOP planning
- Revise guidance and implement requirements for:
 - Validating corrective actions
 - Sharing lessons learned across the complex
- All recommendations have been implemented and have been closed in DARTS.



Wildland Fire Management

- **Audit Objective**
 - To determine whether the Department has taken actions to avoid or reduce the impacts of wildland fires since the 2000 fire season.
- Results of activities since 2000 fires at Los Alamos, Idaho, and Hanford.
- SSA/ESH Initial Joint Review recommended actions; and activities to protect facilities and infrastructure.



Wildland Fire Management

- Audit initiated on September 20, 2005.
- Included HQ and Field elements:
 - ES&H
 - Idaho National Laboratory
 - Nevada Test Site
 - Los Alamos National Laboratory
- Audit was suspended for many days.
- Anticipated Draft Audit Report in June/July.



Future Audits

- None planned by the Office of Financial, Technology and Corporate Audits Division for the coming year.
- Other Divisions (ESE, NNSA) are in their planning cycle.