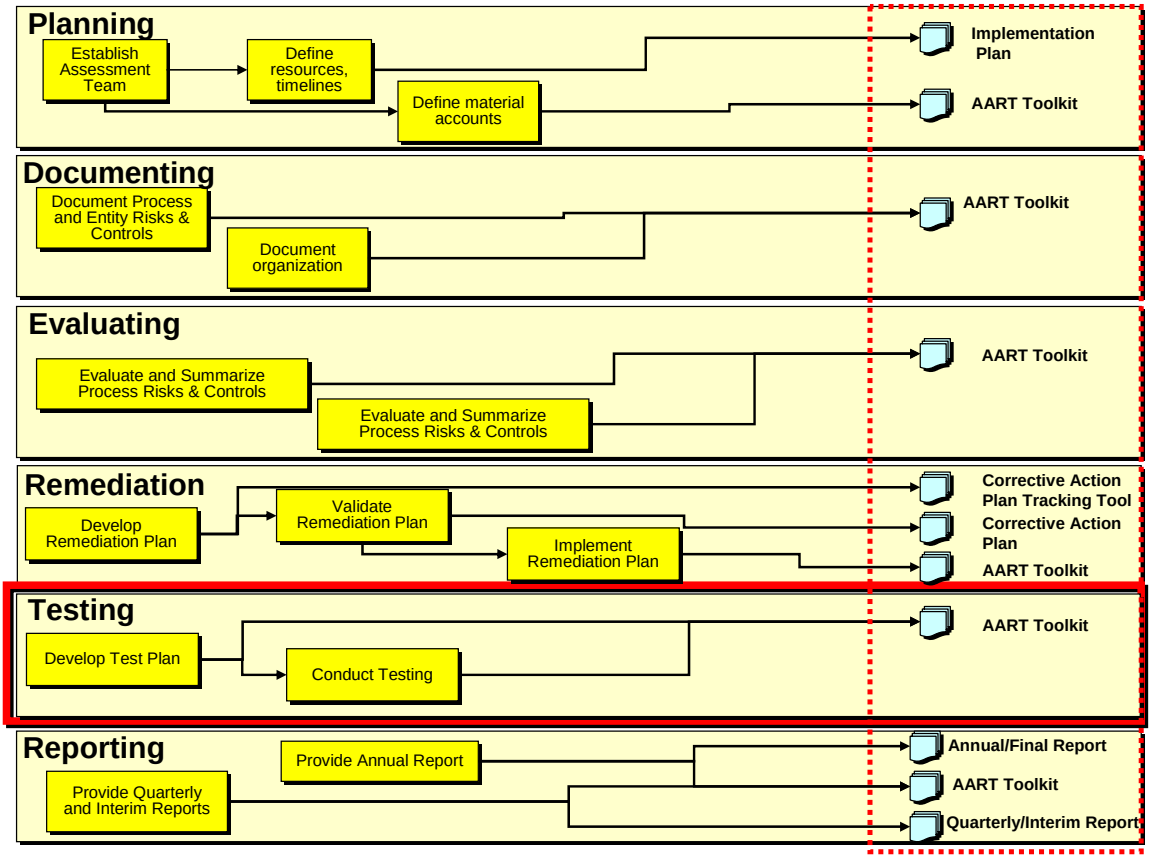
Quick Start Guide 4 – Testing



Purpose	• Validate the effectiveness of the controls through testing.
Key Activities	• Develop Test Plan • Execute Test Plan • Assess Test Results
Required Templates	• AART Toolkit

Document Legend	
★	Professional Judgment
STOP	Required
	Note
	Tip

PROCEDURES

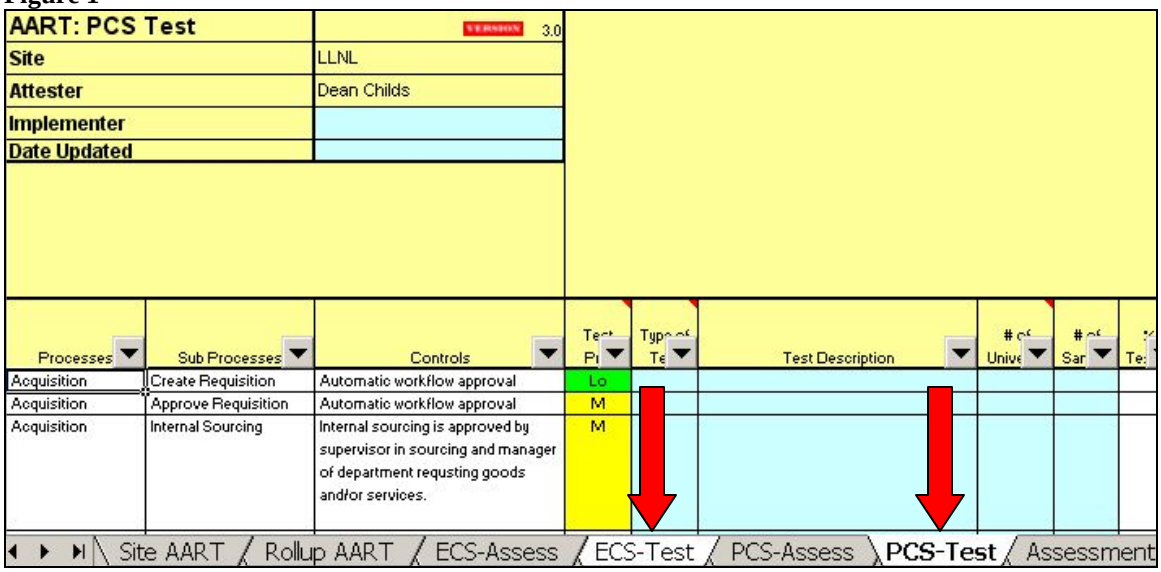
The Evaluating phase has been completed.

The steps for testing all the Process and Entity Controls are identical.

A. Determine the Scope of Testing

1. Open the AART Toolkit and navigate to the Test worksheets: PCS-Test and ECS-Test.

Figure 1[1]



AART: PCS Test	VERSION 3.0
Site	LLNL
Attester	Dean Childs
Implementer	
Date Updated	

Processes	Sub Processes	Controls	Test Pr	Type of Te	Test Description	# of Unive	# of Sar	Te:
Acquisition	Create Requisition	Automatic workflow approval	Lo					
Acquisition	Approve Requisition	Automatic workflow approval	M					
Acquisition	Internal Sourcing	Internal sourcing is approved by supervisor in sourcing and manager of department requsting goods and/or services.	M					

Site AART / Rollup AART / ECS-Assess / ECS-Test / PCS-Assess / PCS-Test / Assessment

The ECS-Test and PCS-Test worksheets were automatically populated by the associated ECS-Assess or PCS-Assess worksheets during the Evaluation Phase based on the table below.

ECS-Test
- ⇨ *Area*
- ⇨ *Sub- Category*
- ⇨ *Controls*
- ⇨ *Test Priority*

PCS-Test
- ⇨ *Processes*
- ⇨ *Sub-Processes*
- ⇨ *Controls*
- ⇨ *Test Priority*

[1] Most screen shots reference the PCS-Assess Worksheet, though the columns are the same for both PCS and ECS-Assess Worksheets

Document Legend	
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STOP	Required
	Note
	Tip

Due to limitations in MS Excel, the automatically populated data may not be totally visible until a cell in the row is accessed.

2. Review the Controls that require testing to determine the scope of testing. In order to accurately assess the scope of testing, review each relevant worksheet.

*In the Test worksheet, Controls are identified by a red, yellow or green Test Priority. All Controls that require remediation prior to testing are identified by the "REM" status in the **Test Priority** column.*

Figure 2

AART: PCS Test		3.0
Site	LLNL	
Attester	Dean Childs	
Implementer		
Date Updated		

Processes	Sub Processes	Controls	Test Pr	Type of Te	Test Description	# c Unive
Acquisition	Create Requisition	Automatic workflow approval	Lo			
Acquisition	Approve Requisition	Automatic workflow approval	M			
Acquisition	Internal Sourcing	Internal sourcing is approved by supervisor in sourcing and manager of department requsting goods and/or services.	M			

Site AART / Rollup AART / ECS-Assess / ECS-Test / PCS-Assess / PCS-Test

*The **Test Priority** is calculated based on the following criteria:*

- ⇨ *Risk Assessment*
- ⇨ *Automation*
- ⇨ *Frequency*

*For example, a High Risk sub-process that is manual and only occurs annually will be rated with a Very High (VH) **Test Priority.***

Document Legend	
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STOP	Required
	Note
	Tip

B. Develop Testing Plan

The proposed Test Priority should only be used as a guide when developing the test plan as other factors may affect the prioritization.

1. Based on a risk based testing approach (see CFO Council Implementation Guide for details), prioritize the testing of Controls.

   The **Test Priority** ratings can provide guidance of how to prioritize testing of controls based on the amount of Risk of each sub-process/sub-category.

See section A.2 for details of how the test priority is determined.

2. Identify the testing cycle for each Control.

3. Determine if any testing has recently been performed that may satisfy the A-123 requirements for selected controls. If acceptable testing has been performed within 12 months of the assurance date (and no significant system, process or control changes have taken place) for specific controls, you may use the preexisting test results to satisfy A-123 test requirements and document that testing as described in the following steps.

*Sites/Field Offices/LPSOs may utilize testing performed as part of internal or external reviews and/or audits (e.g. FFMIA, FMFIA, SAS-70, IG/GAO audits). However, these tests must **satisfy the requirements** as defined in the CFO Council Implementation Guide.*

Sites may not utilize financial statement audits as a basis in determining that controls are operating effectively.

4. Identify and record the most effective **type of test** for each Control.

There are four basic test types that can be used to test entity and process controls (see the CFO Council Implementation Guide for additional information).

- ⇨ **Inq**uiry – asking people if certain controls are in place and functioning
- ⇨ **Ins**pection – looking at evidence of a given control procedure
- ⇨ **Obs**ervation – observing actual controls in operation
- ⇨ **Re-p**erforming – re-performing a given control procedure.

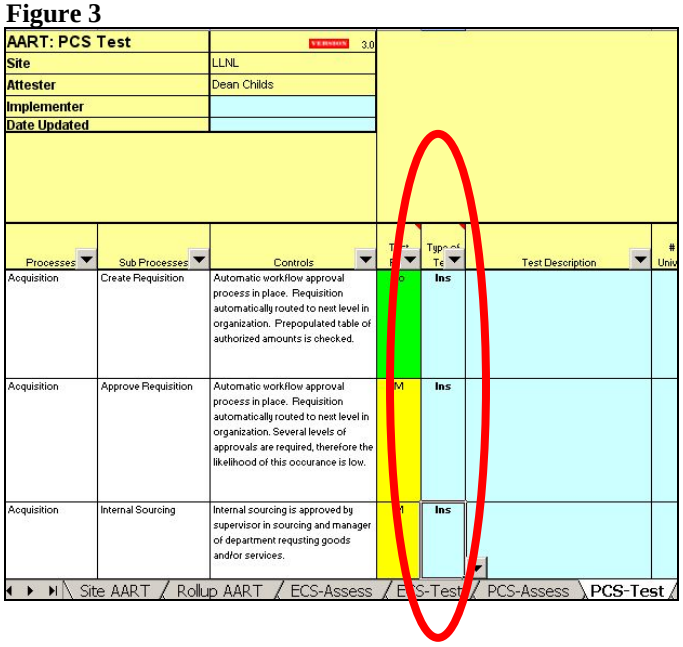
From a standpoint of sufficiency of evidence, Inquiry provides the weakest evidence while Re-performing provides the strongest evidence. In addition a single test may cover more than one sub-process and control.

Document Legend	
★	Professional Judgment
STOP	Required
	Note
	Tip

Select the most suitable **Type of Test** based on the sub-category or sub-process requiring testing.

*For example, an approval process requiring signatures from authorized approvers may use the **Ins**pection type of test. This can be accomplished by reviewing a sample of approval signatures to ensure that appropriate action was taken.*

Figure 3



AART: PCS Test	3.0
Site	LLNL
Attester	Dean Childs
Implementer	
Date Updated	

Processes	Sub Processes	Controls	Test Type	Type of Test	Test Description	# Univ
Acquisition	Create Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Prepopulated table of authorized amounts is checked.		Ins		
Acquisition	Approve Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Several levels of approvals are required, therefore the likelihood of this occurance is low.	M	Ins		
Acquisition	Internal Sourcing	Internal sourcing is approved by supervisor in sourcing and manager of department requsting goods and/or services.	M	Ins		

Site AART / Rollup AART / ECS-Assess / ECS-Test / PCS-Assess / PCS-Test

Document Legend	
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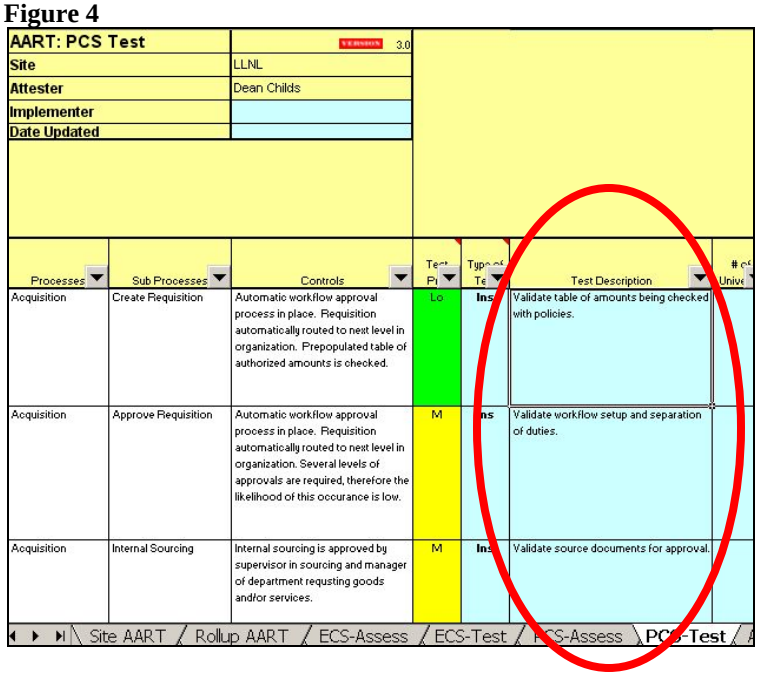
STOP	Required
	Note
	Tip

5. Provide a brief **Test Description** based on the **Type of Test** selected.

   The Test Description should be a high level summary of how the test will be performed. This should be supported by detailed test plans.

Figure 4



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Processes	Sub Processes	Controls	Test Pr	Type of Te	Test Description	# of Univ
Acquisition	Create Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Prepopulated table of authorized amounts is checked.	Lo	Ins	Validate table of amounts being checked with policies.	
Acquisition	Approve Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Several levels of approvals are required, therefore the likelihood of this occurance is low.	M	ns	Validate workflow setup and separation of duties.	
Acquisition	Internal Sourcing	Internal sourcing is approved by supervisor in sourcing and manager of department requsting goods and/or services.	M	Ins	Validate source documents for approval.	

Site AART / Rollup AART / ECS-Assess / ECS-Test / PCS-Assess / PCS-Test

REQUIREMENTS

Detailed testing procedures need to be documented as supporting documentation. Requirements and additional information can be found in the CFO Council Implementation Guide.

Document Legend	
★	Professional Judgment
STOP	Required
	Note
	Tip

6. Record the universe of items, transactions, etc. from which the testing sample will be selected.

Figure 5

AART: PCS Test		3.0
Site	LLNL	
Attester	Dean Childs	
Implementer		
Date Updated		

Processes	Sub Processes	Controls	Test Pr	Typ of Te	Test Description	# of Unive	# of Sar	Te:	# of Fail	% Fail	T	Date Tes Con
Acquisition	Create Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Prepopulated table of authorized amounts is checked.	Lo	Ins	Validate table of amounts being checked with policies.	3500						
Acquisition	Approve Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Several levels of approvals are required, therefore the likelihood of this occurance is low.	M	Ins	Validate workflow setup and separation of duties.	3500						
Acquisition	Internal Sourcing	Internal sourcing is approved by supervisor in sourcing and manager of department requsting goods and/or services.	M	Ins	Validate source documents for approval.	3500						

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Refer to Financial Audit Manual (FAM) for sampling guidance.

7. Determine the Sample Size and enter the value in the **# of Sample** column.

A good resource for tools and applications to determine sample sizes and testing procedures may be internal auditing groups.

Figure 6

AART: PCS Test		3.0
Site	LLNL	
Attester	Dean Childs	
Implementer		
Date Updated		

Processes	Sub Processes	Controls	Test Pr	Typ of Te	Test Description	# of Unive	# of Sar	Te	# of Fail	% Fail	T	Date Tes Con
Acquisition	Create Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Prepopulated table of authorized amounts is checked.	Lo	Ins	Validate table of amounts being checked with policies.	3500	100					
Acquisition	Approve Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Several levels of approvals are required, therefore the likelihood of this occurance is low.	M	Ins	Validate workflow setup and separation of duties.	3500	100					
Acquisition	Internal Sourcing	Internal sourcing is approved by supervisor in sourcing and manager of department requsting goods and/or services.	M	Ins	Validate source documents for approval.	3500	100					

Site AART / Rollup AART / ECS-Assess / ECS-Test / PCS-Assess / PCS-Test / Assessment Team / Field Office - Site

Document Legend	
★	Professional Judgment
STOP	Required
	Note
	Tip

8. The percent of universe will automatically be calculated in the **% Tested** column.

Figure 7

AART: PCS Test	3.0
Site	LLNL
Attester	Dean Childs
Implementer	
Date Updated	

Processes	Sub Processes	Controls	Test Pri	Type of Test	Test Description	# of Univ	# of Sam	% Tes	# of Fail	% Fail	T	Date Test Com
Acquisition	Create Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Prepopulated table of authorized amounts is checked.	Lo	Ins	Validate table of amounts being checked with policies.	3500	100	3%				
Acquisition	Approve Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Several levels of approvals are required, therefore the likelihood of this occurance is low.	M	Ins	Validate workflow setup and separation of duties.	3500	100	3%				
Acquisition	Internal Sourcing	Internal sourcing is approved by supervisor in sourcing and manager of department requsting goods and/or services.	M	Ins	Validate source documents for approval.	3500	100	3%				

Site AART / Rollup AART / ECS-Assess / ECS-Test / PCS-Assess / PCS-Test / Assessment Team / Field Office - Site

C. Execute Testing Plan

1. Complete testing based on the detailed plans.

2. Enter the date on which the applicable test was completed in the **Date Test Completed** column of the PCS and ECS Test worksheets.

Figure 8

AART: PCS Test	3.0
Site	LLNL
Attester	Dean Childs
Implementer	
Date Updated	

Processes	Sub Processes	Controls	Test Pri	Type of Test	Test Description	# of Univ	# of Sam	% Tes	# of Fail	% Fail	T	Date Test Com	Criteria for Sample Used for Testing & Results	Supporting Documentation (where documentation is filed)
Acquisition	Create Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Prepopulated table of authorized amounts is checked.	Lo	Ins	Validate table of amounts being checked with policies.	3500	100	3%				02/22/06		ALB Server: D:\OMB Compliance\Test Plan
Acquisition	Approve Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Several levels of approvals are required, therefore the likelihood of this occurance is low.	M	Ins	Validate workflow setup and separation of duties.	3500	100	3%						
Acquisition	Internal Sourcing	Internal sourcing is approved by supervisor in sourcing and manager	M	Ins	Validate source documents for approval.	3500	100	3%						

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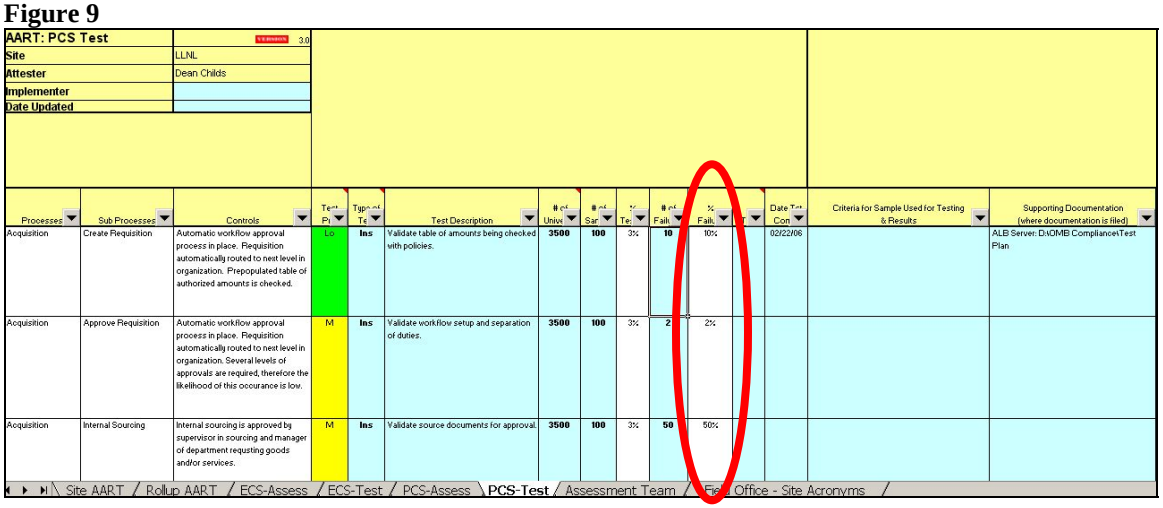
Document Legend	
★	Professional Judgment
STOP	Required
	Note
	Tip

3. Once the tests are completed, record the number of failures in the **# of failures** column.

Figure 9



AART: PCS Test	3.0
Site	LLNL
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Implementer	
Date Updated	

Processes	Sub Processes	Controls	Test Pr	Type of Te	Test Description	# of Univ	# of Sar	% Te	# of Fail	% Fail		Date Test Con	Criteria for Sample Used for Testing & Results	Supporting Documentation (where documentation is filed)
Acquisition	Create Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Prepopulated table of authorized amounts is checked.	Lo	Ins	Validate table of amounts being checked with policies.	3500	100	3%	10	10%		02/22/06		ALB Server: D:\OMB Compliance\Test Plan
Acquisition	Approve Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Several levels of approvals are required, therefore the likelihood of this occurance is low.	M	Ins	Validate workflow setup and separation of duties.	3500	100	3%	2	2%				
Acquisition	Internal Sourcing	Internal sourcing is approved by supervisor in sourcing and manager of department requsting goods and/or services.	M	Ins	Validate source documents for approval.	3500	100	3%	50	50%				

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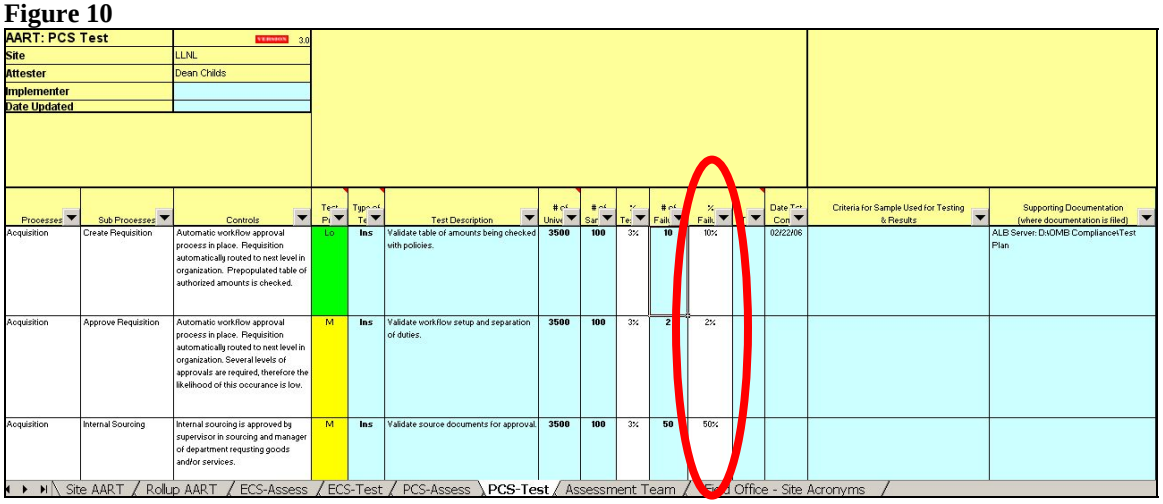
4. The percentage of failure will be automatically calculated in the **% Failure** column.

Figure 10



AART: PCS Test	3.0
Site	LLNL
Attester	Dean Childs
Implementer	
Date Updated	

Processes	Sub Processes	Controls	Test Pr	Type of Te	Test Description	# of Univ	# of Sar	% Te	# of Fail	% Fail		Date Test Con	Criteria for Sample Used for Testing & Results	Supporting Documentation (where documentation is filed)
Acquisition	Create Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Prepopulated table of authorized amounts is checked.	Lo	Ins	Validate table of amounts being checked with policies.	3500	100	3%	10	10%		02/22/06		ALB Server: D:\OMB Compliance\Test Plan
Acquisition	Approve Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Several levels of approvals are required, therefore the likelihood of this occurance is low.	M	Ins	Validate workflow setup and separation of duties.	3500	100	3%	2	2%				
Acquisition	Internal Sourcing	Internal sourcing is approved by supervisor in sourcing and manager of department requsting goods and/or services.	M	Ins	Validate source documents for approval.	3500	100	3%	50	50%				

Site AART / Rollup AART / ECS-Assess / ECS-Test / PCS-Assess / PCS-Test / Assessment Team / Field Office - Site Acronyms

Document Legend	
★	Professional Judgment
STOP	Required
	Note
	Tip

5. Record the location of the testing plans and supporting documentation in the **Supporting Documentation** column.

Figure 11

AART: PCS Test	3.0
Site	LLNL
Attester	Dean Childs
Implementer	
Date Updated	

Processes	Sub Processes	Controls	Test Pr	Type of Te	Test Description	# of Univ	# of Sar	% Te	# of Fail	% Fail	T	Date Test Con	Criteria for Sample Used for Testing & Results	Supporting Documentation (where documentation is filed)
Acquisition	Create Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Prepopulated table of authorized amounts is checked.	Lo	Ins	Validate table of amounts being checked with policies.	3500	100	3%	10	10%		02/22/06		ALB Server: D:\OMB Compliance\Test Plan
Acquisition	Approve Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Several levels of approvals are required, therefore the likelihood of this occurance is low.	M	Ins	Validate workflow setup and separation of duties.	3500	100	3%	2	2%				
Acquisition	Internal Sourcing	Internal sourcing is approved by supervisor in sourcing and manager of department requisting goods and/or services.	M	Ins	Validate source documents for approval.	3500	100	3%	50	50%				

Site AART / Rollup AART / ECS-Assess / ECS-Test / PCS-Assess / PCS-Test / Assessment Team / Field Office - Site Acronyms

REQUIREMENTS

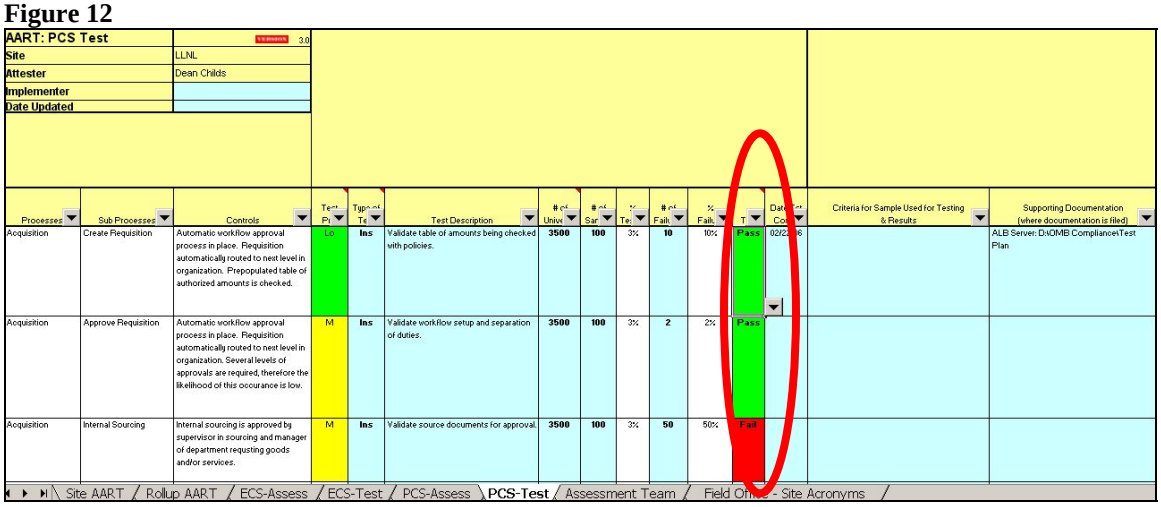
Testing plans, and all supporting work papers and test results should be readily available upon request for independent review and validation.

Document Legend	
★	Professional Judgment
STOP	Required
	Note
	Tip

★ D. Evaluate Test Results

1. Using professional judgment, determine whether the failure rate is acceptable and whether to pass or fail the control effectiveness. Record the results in the **Test** column of the PCS and ECS Test worksheets.

Figure 12



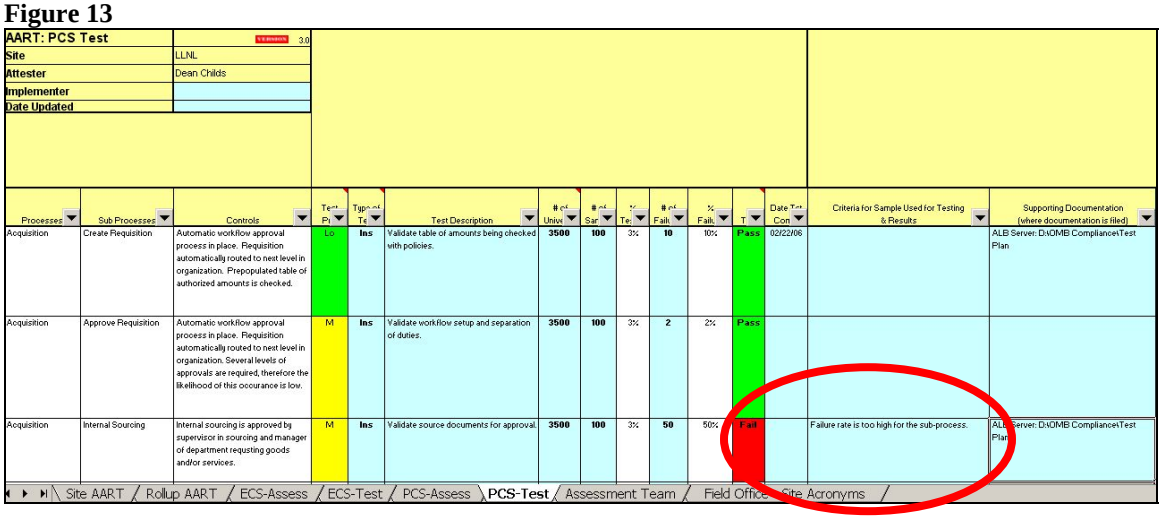
AART: PCS Test	3.0
Site	LLNL
Attester	Dean Childs
Implementer	
Date Updated	

Processes	Sub Processes	Controls	Test Pi	Type of Te	Test Description	# of Univ	# of Sar	% Te	# of Fail	% Fail	T	Date Test Con	Criteria for Sample Used for Testing & Results	Supporting Documentation (where documentation is filed)
Acquisition	Create Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Prepopulated table of authorized amounts is checked.	Lo	Ins	Validate table of amounts being checked with policies.	3500	100	3%	10	10%	Pass	02/22/06		ALB Server: D:\OMB Compliance\Test Plan
Acquisition	Approve Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Several levels of approvals are required, therefore the likelihood of this occurance is low.	M	Ins	Validate workflow setup and separation of duties.	3500	100	3%	2	2%	Pass			
Acquisition	Internal Sourcing	Internal sourcing is approved by supervisor in sourcing and manager of department requsting goods and/or services.	M	Ins	Validate source documents for approval.	3500	100	3%	50	50%	Fail			

Site AART / Rollup AART / ECS-Assess / ECS-Test / PCS-Assess / PCS-Test / Assessment Team / Field Office - Site Acronyms

2. Enter the rationale used to determine sample test criteria and results.

Figure 13



AART: PCS Test	3.0
Site	LLNL
Attester	Dean Childs
Implementer	
Date Updated	

Processes	Sub Processes	Controls	Test Pi	Type of Te	Test Description	# of Univ	# of Sar	% Te	# of Fail	% Fail	T	Date Test Con	Criteria for Sample Used for Testing & Results	Supporting Documentation (where documentation is filed)
Acquisition	Create Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Prepopulated table of authorized amounts is checked.	Lo	Ins	Validate table of amounts being checked with policies.	3500	100	3%	10	10%	Pass	02/22/06		ALB Server: D:\OMB Compliance\Test Plan
Acquisition	Approve Requisition	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Several levels of approvals are required, therefore the likelihood of this occurance is low.	M	Ins	Validate workflow setup and separation of duties.	3500	100	3%	2	2%	Pass			
Acquisition	Internal Sourcing	Internal sourcing is approved by supervisor in sourcing and manager of department requsting goods and/or services.	M	Ins	Validate source documents for approval.	3500	100	3%	50	50%	Fail		Failure rate is too high for the sub-process.	ALB Server: D:\OMB Compliance\Test Plan

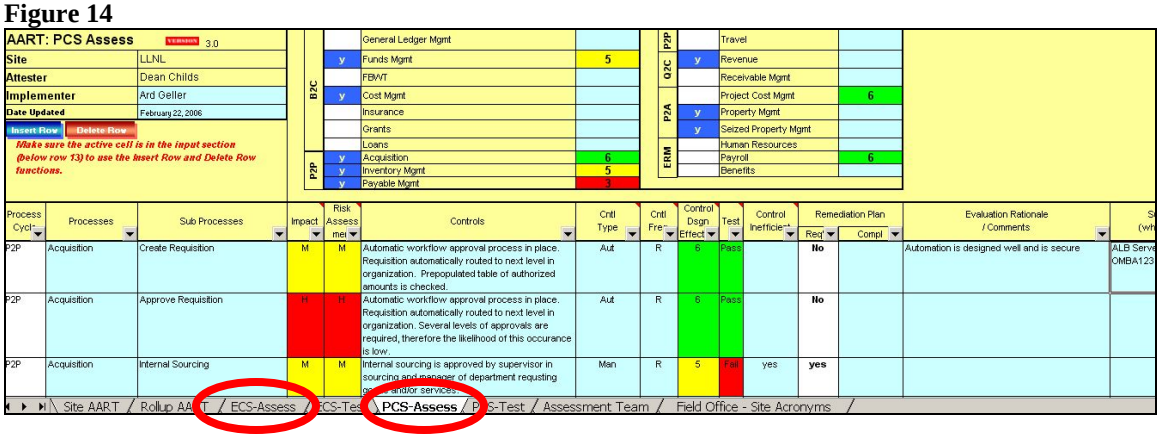
Site AART / Rollup AART / ECS-Assess / ECS-Test / PCS-Assess / PCS-Test / Assessment Team / Field Office - Site Acronyms

Document Legend	
★	Professional Judgment
STOP	Required
	Note
	Tip

★ E. Re-Evaluate Assessments based on Test Results

1. Return to the Assess worksheets (PCS and ECS) and re-evaluate the summaries based on the test results.

Figure 14



AART: PCS Assess VERSION 3.0

Site	LLNL
Attester	Dean Childs
Implementer	Ard Geller
Date Updated	February 22, 2006

Insert Row | Delete Row

Make sure the active cell is in the input section (below row 13) to use the Insert Row and Delete Row functions.

B2C		General Ledger Mgmt	
	y	Funds Mgmt	5
		FBWT	
	y	Cost Mgmt	
		Insurance	
		Grants	
		Loans	
P2P	y	Acquisition	6
	y	Inventory Mgmt	5
	y	Payable Mgmt	3

P2P		Travel	
Q2C	y	Revenue	
		Receivable Mgmt	
P2A		Project Cost Mgmt	6
	y	Property Mgmt	
	y	Seized Property Mgmt	
ERM		Human Resources	
		Payroll	6
		Benefits	

Process Cycl	Processes	Sub Processes	Impact	Risk Assessment	Controls	Cntl Type	Cntl Fre	Control Dsgn Effect	Test	Control Inefficie	Remediation Plan Req	Remediation Plan Compl	Evaluation Rationale / Comments	S (wh
P2P	Acquisition	Create Requisition	M	M	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Prepopulated table of authorized amounts is checked.	Aut	R	6	Pass		No		Automation is designed well and is secure	ALB Serve OMBA123
P2P	Acquisition	Approve Requisition	H	H	Automatic workflow approval process in place. Requisition automatically routed to next level in organization. Several levels of approvals are required, therefore the likelihood of this occurance is low.	Aut	R	6	Pass		No			
P2P	Acquisition	Internal Sourcing	M	M	Internal sourcing is approved by supervisor in sourcing and manager of department requsting goods and/or services.	Man	R	5	Fail	yes	yes			

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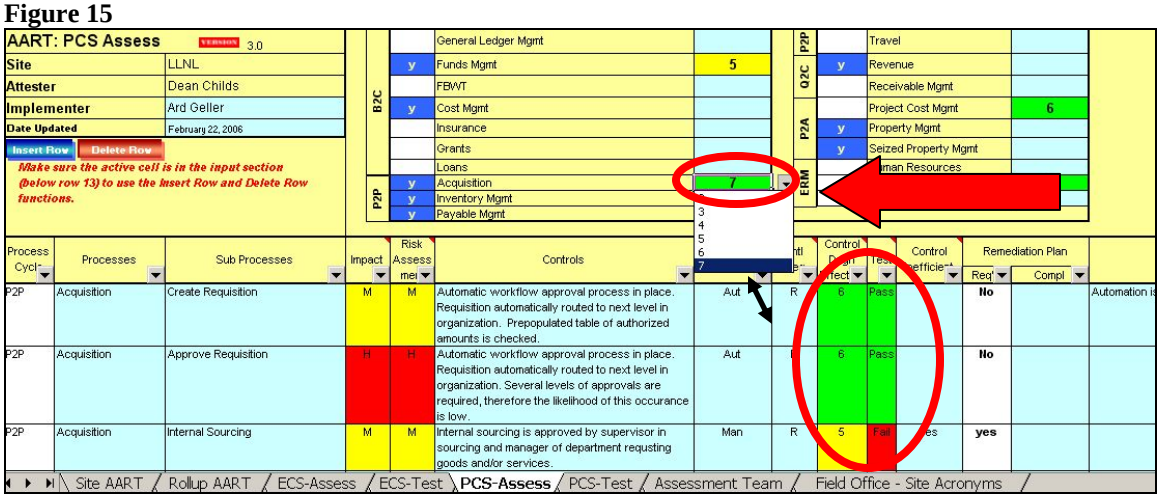
Document Legend	
★	Professional Judgment
STOP	Required
	Note
	Tip

2. For all passing test results change the status of the Assessments to "7-Controls test effective". Using professional judgment, reevaluate the Control Design Effectiveness rating for those controls which failed testing.

Figure 15



The Area/Process Assessment fields have been previously populated in the evaluation phase with the Control Design Effectiveness ratings.

The Assessment ratings will be revised for those Areas/Processes where testing has been completed indicating whether the tested controls operated effectively or failed.

Document Legend	
★	Professional Judgment
STOP	Required
	Note
	Tip

F. Update the Rollup AART

REQUIREMENTS

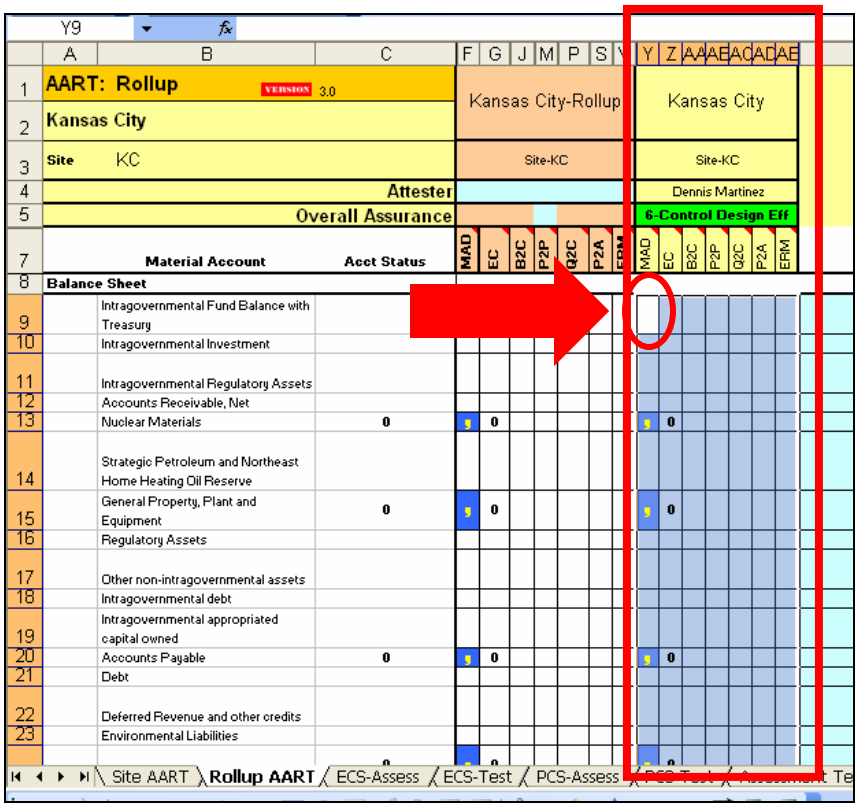
This step must be performed by the Field Office or LPSO Assessment Team lead.

Field Offices and LPSOs have different processes for FY 2006. Starting in FY2007 the rollup process will be the same

FIELD OFFICE ONLY

1. Starting in cell Y9 of the Site AART, copy all of the automatically populated ratings for the accounts and process cycles. (Cells Y9 through AE51)

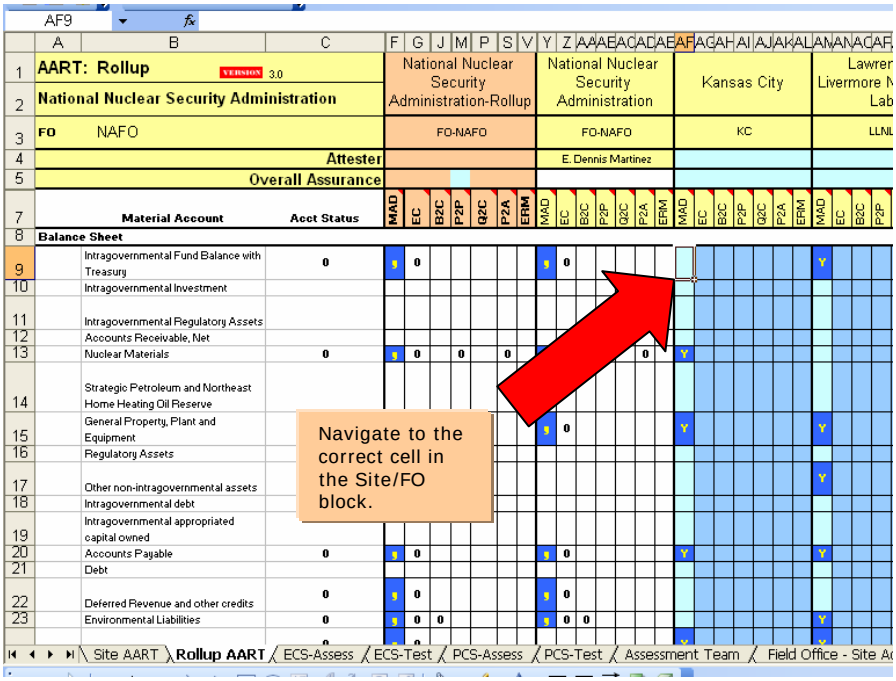
Figure 16



Document Legend	
★	Professional Judgment
STOP	Required
	Note
	Tip

2. Navigate to the Rollup tab of the workbook that will consolidate the data for oversight purposes (i.e., the Field Office AART), find the correct predefined Site or Field Office section and select the first cell of the Material Accounts listing (for example, cell AF9 for KC).

Figure 17



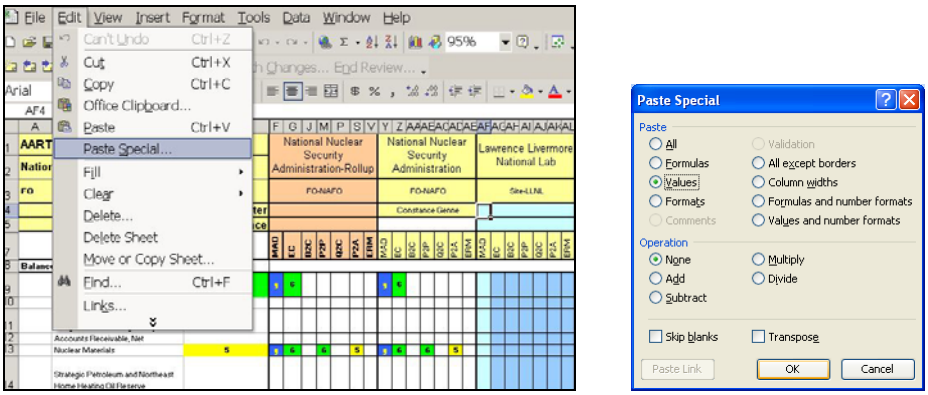
SPECIAL ATTENTION REQUIRED

It is critical that the "Paste Special" functionality is used and that just values are pasted into the Rollup AART (see below for details).

Document Legend	
★	Professional Judgment
STOP	Required
	Note
	Tip

3. Paste Special the results as follows: Go to Edit –> Paste Special and select the values radio button. Click OK.

Figure 18



4. Repeat steps 1-3 for the Rollup Overall rating

   a. Copy cells Y5 through AE5 from the Site AART Rollup.
   b. Navigate to the appropriate cell block for that Site in row 5.
   c. Go to Edit -> Paste Special and select the values radio button.
   d. Click OK.

Document Legend	
★	Professional Judgment
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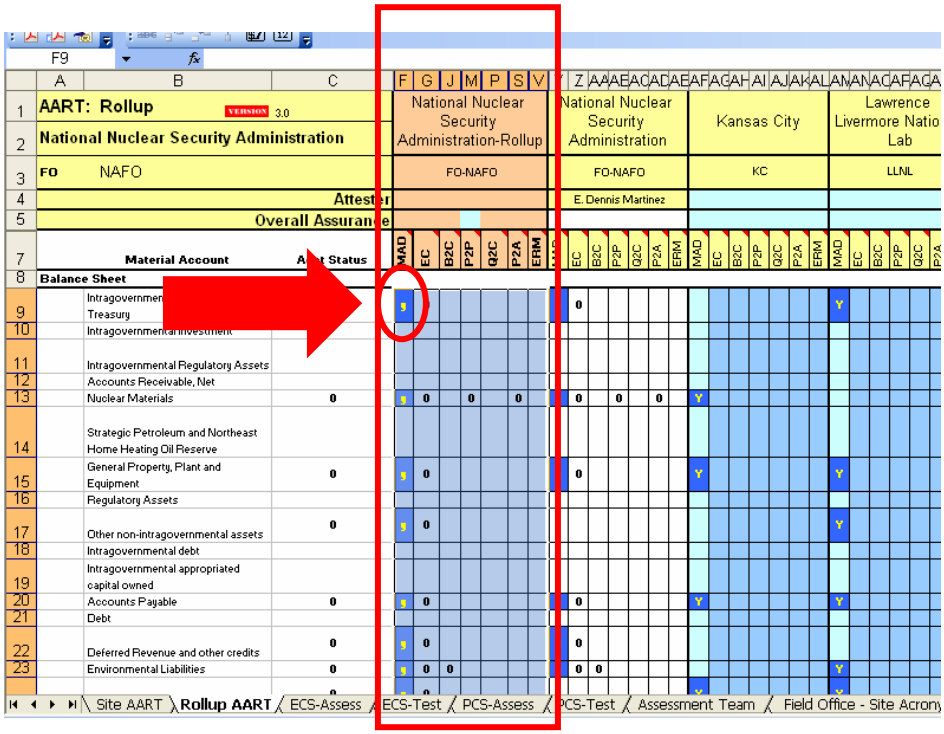
	Note
	Tip

LPSO ONLY

5. Starting in cell F9 of the Field Office AART, copy all the automatically populated ratings for the accounts and process cycles. (Cells F9 through V51)

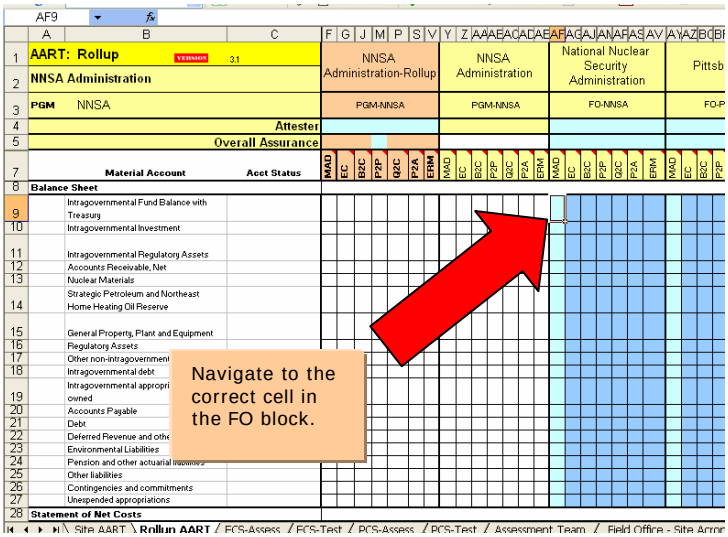
Figure 19



Document Legend	
★	Professional Judgment
STOP	Required
	Note
	Tip

6. Navigate to the Rollup tab of the workbook that will consolidate the data for oversight purposes (i.e., the LPSO AART), find the correct predefined Field Office section and select the first cell of the Material Accounts listing (for example, cell AF9 for NNSA).

Figure 20

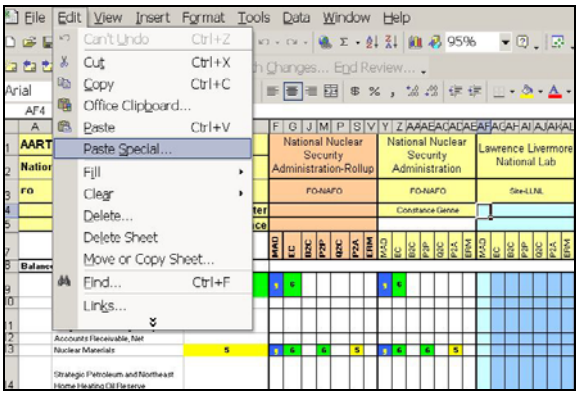


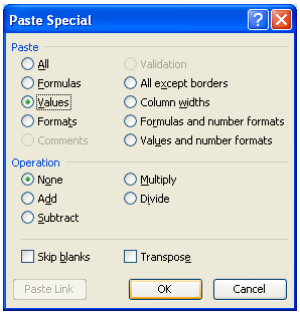
SPECIAL ATTENTION REQUIRED

It is critical that the "Paste Special" functionality is used and that just values are pasted into the Rollup AART (see below for details).

7. Paste Special the results as follows: Go to Edit –> Paste Special and select the values radio button. Click OK.

Figure 21





Document Legend	
★	Professional Judgment
STOP	Required
	Note
	Tip

8. Repeat steps 1-3 for the Rollup Overall rating

    a. Copy cells F5 through V5 from the Site AART Rollup.
    b. Navigate to the appropriate cell block for that Site in row 5.
    c. Go to Edit -> Paste Special and select the values radio button.
    d. Click OK.

G. Update the Implementation Plan

1. Document the results of the testing activities performed

2. Review Implementation Plan for accuracy

3. Make and track necessary changes

Major changes to the Implementation Plan will need to be reported in the Quarterly Report.

Document Legend	
★	Professional Judgment
STOP	Required
	Note
	Tip

REFERENCES

See CFO A-123 Website for suggested reading material:

OMB A-123 Appendix A
CFO Council Implementation Guide for OMB Circular A-123
Financial Audit Manual (GAO-01-765G)
DOE OMB Circular A-123, Appendix A, Implementation Plan
DOE Interim Guidance for OMB Circular A-123
FY 2005 Audit Report
FY 2005 Management Letter

ADDITIONAL INFORMATION

Refer to the CFO A-123 website which will be updated with latest materials including tools, FAQs and additional reading material.
(http://www.cfo.doe.gov/progliaison/doeA123/index.htm)

DEFINITIONS

Word	Definition
Attester	The person who will be required to affirm the authenticity of information for the LPSO.
Cognizant Secretarial Office (CSO)	Headquarters Elements that provide significant funding to Field Offices overseen by the LPSOs.
Field Office (FO)	Location where the Site Assessment Team manages the A-123 Implementation for its Sites. Only the Field Office provides assurance to the LPSO.
Headquarters Element	Lead Program Secretarial Office or Headquarters Business Program that is affected by the financial reporting requirements of OMB A-123, Appendix A.
Implementer	The person responsible for executing the activities to support the Attester's affirmation.
Lead Program Secretarial Office (LPSO)	Headquarters Element whose cognizance includes those Field Offices that are affected by the financial reporting requirements of OMB A-123, Appendix A. These LPSOs provide oversight activities to Field Offices that directly impact the accounts determined to be material to the Department's financial statements.
Process	The highest level of sub-processes within a process cycle.
Process Cycle	An end-to-end sequence of events consisting of the methods and records used to establish, identify, assemble, analyze, classify, and record transactions.[2]
Site	Unit of a Field Office including the Field Office federal activities and its contractors (both integrated and non-integrated). Predefined by Headquarters.

[2] Adapted from the CFO Council Implementation Guide

Document Legend	
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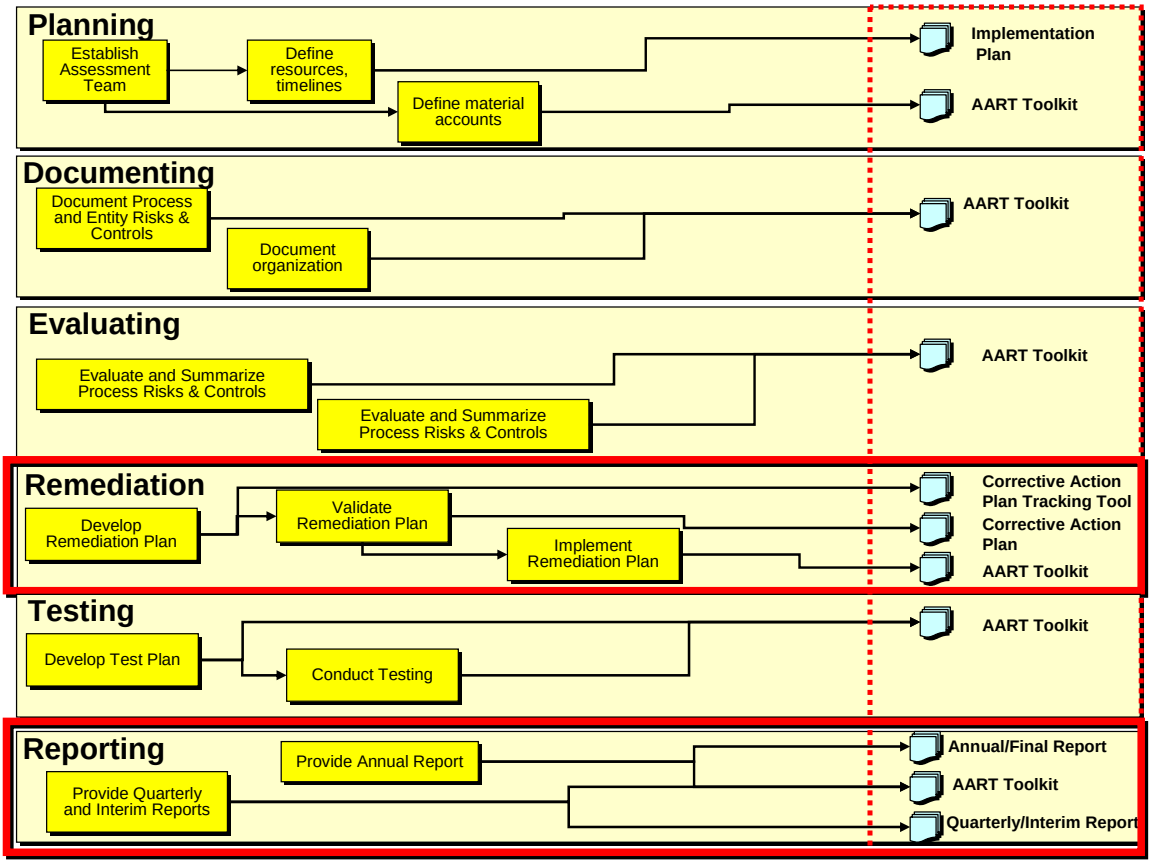
	Note
	Tip

NEXT PHASE