



Mission Support Alliance

Statement of Work

Title: Audit Services
Revision Number: 0
Date: August 8, 2016

Statement of Work for *Audit Services*

Revision **0**
August 8, 2016
Prepared by: CPesicka

<i>APPROVALS</i>	<i>PRINT NAME</i>	<i>SIGNATURE</i>
<i>BTR*</i>		

* Approval for Technical Content



Mission Support Alliance

1.0 INTRODUCTION / BACKGROUND

Mission Support Alliance (MSA) is obligated through Department of Energy (DOE) Contract DE-AC06-09RL14728, under contract clause Department of Energy Acquisition Regulations (DEAR) 970.5232-3, “Accounts, Records, and Inspections”, to perform audits of its subcontracts where costs incurred are a factor in determining the amount payable to the subcontractor of any tier. Multiple subcontractor incurred cost audits will be planned and performed each year to meet MSA internal audit obligations. This subcontractor is required to assist Internal Audit with the planning, fieldwork, workpaper preparation, and reporting of subcontractor incurred cost audits, and other related tasks on a full time basis.

The Subcontractor is required to provide staff augmentation support as set forth herein:

2.0 OBJECTIVE

MSA is a prime contractor to the DOE and all work on this statement of work will be performed in support of MSA’s contract with DOE. This subcontract is issued for assistance with MSA’s incurred cost audits and other related tasks.

3.0 DESCRIPTION OF WORK – SPECIFIC

- Assist with identified subcontractor’s incurred cost audits through all aspects for the audit including planning, fieldwork, workpapers preparation, and reporting.
- Determine the reliability and effectiveness of controls and risk mitigation efforts for both MSA and identified subcontractor(s).
- Examine identified subcontractor(s) and MSA records to ensure proper recording of transactions and for compliance with applicable laws, policies, and contractual obligations.
- Prepare audit work papers and supporting documentation for completeness, accuracy, and logical conclusions.
- Prepare audit reports to support the closing of subcontracts by MSA Procurement.
- Assist in the development of standard audit programs, reports, and tools to be used in the performance of subcontract audits.
- Perform peer reviews.
- Assist with staff training.



Mission Support Alliance

- Provide audit support for pre/post-award proposal audits and accounting system audits.
- Provide audit support for closeout audits.

4.0 QUALIFICATIONS

The following types of training/qualifications are required:

- Must possess a B.S. or B.A. Degree in Business Administration, Accounting or related field and have at least five years of applicable work experience. Other desired qualifications include a Masters or MBA and at least one of the following certifications: Certified Public Accountant, Certified Internal Auditor, Certified Government Auditing Professional, Certified Management Account and Certified Fraud Examiner.
- Must possess general knowledge of the Hanford Site.
- Must possess knowledge of Federal Acquisitions Regulations (FAR), DEAR, and Cost Accounting Standards (CAS), DOE Office of Inspector General (OIG) acquisition letters and audit reports.
- Must possess mastery knowledge and experience of Generally Accepted Accounting Principles (GAAP) and Internal Auditing Standards.
- Must be able to work in a team atmosphere and be able to communicate and relate effectively with coworkers.
- Must be flexible and adaptable in a rapid paced work environment.
- Hanford site-specific general training requirements to safely perform this work will be designated by the Buyer's Technical Representative (BTR).
- Other site specific training may be required as determined during performance of this scope of work.

Subcontractor shall ensure they meet and maintain the appropriate training, qualifications, and certification requirements as applicable. Resume provided must support the qualifications listed above and include at least two professional references for MSA to contact.

5.0 REQUIREMENTS

General



Mission Support Alliance

The subcontractor will conduct subcontractor incurred cost audits with utmost confidentiality, professionalism, skepticism and be self-directed to establish priorities and work schedules. Subcontractor shall operate to MSA policies, procedures, and processes. MSA will supervise and direct the day to day work activities of the Subcontractor's personnel.

5.1 Engineering Requirements – N/A

5.2 Environmental, Safety, & Health Requirements

The Subcontractor shall perform work safely, in a manner that ensures adequate protection for employees, the public, and the environment, and shall be accountable for the safe performance of work. The Subcontractor shall comply with, and assist the Buyer in complying with environmental and safety requirements of all applicable laws, regulations and directives.

The Subcontractor shall exercise a degree of care commensurate with the work and the associated hazards. The Subcontractor shall ensure that management of environmental and safety functions and activities is an integral and visible part of the Subcontractor's work planning and execution processes. As a minimum, the Subcontractor shall:

- Thoroughly review the defined scope of work;
- Identify hazards and environmental and safety requirements;
- Analyze hazards and implement controls;
- Perform work within controls; and
- Provide feedback on adequacy of controls and continue to improve safety management.

The Subcontractor shall flow down all environmental and safety requirements to the lowest tier Subcontractor performing work on the Hanford site commensurate with the risk and complexity of the work.

5.3 Quality Assurance Requirements – N/A

5.4 Government Property

The Subcontractor will be responsible for managing the Government-owned property as required in the Subcontract Provisions:

Work station, including computer and monitors, connected to HLAN.



Mission Support Alliance

6.0 PERSONNEL REQUIREMENTS

6.1 Training

- A. Hanford site-specific general training requirements to safely perform this work will be designated by the Buyer's Technical Representative (BTR).
- B. The following types of training qualifications are required:
 - Hanford General Education Training (HGET)/MSA General Education Training (MGET) is required.
 - Other site specific training may be required as determined during performance of this scope of work.

6.2 Security and Badging Requirements

- A. For any on site work, see Special Provisions – On-Site Services for details.
- B. The Subcontractor shall wear a Buyer-issued security badge identifying themselves. A minimum of two working days advance notice is needed for site badging.
- C. Subcontractor employees will be required to submit to vehicle searches and not personally carry or transport certain prohibited articles.

6.3 Work Location/Potential Access Requirements:

The subcontractor will report to the Internal Audit offices located at 2490 Garlick, Richland, WA. Subcontractor Incurred Cost Audit activities may require the subcontractor to travel to subcontractor location. Access requirements will be coordinated between the BTR and sub-contractor as the need arises.

6.4 Site Access and Work Hours

Hanford personnel at the Hanford Site work a standard 4/10 schedule. The standard work week consist of ten (10) hours of work between 6:00 am and 4:30 pm, with one-half hour designated as an unpaid period for lunch, Monday through Thursday.

Work performed outside normal operating hours shall be coordinated and/or approved through the BTR and/or the Contract Specialist prior to performing the work.

7.0 MEETINGS, SUBMITTALS

Subcontractor shall participate in all meetings as required by the Buyer's Technical Representative (BTR).



Mission Support Alliance

8.0 SCHEDULE REQUIREMENTS

8.1 Schedule

Start date: Date of Award

Completion date: September 30, 2017