

STATEMENT OF WORK

Requisition #: 292656

Title: Internal Audit Support - Subcontractor Cost Audits

Revision Number: 1

Date: 10/17/2016

Prior SOW or Revision Date: NA

1.0 Objective

This contract is issued for the performance of audit services for Washington River Protection Solutions (WRPS). WRPS is the U. S. Department of Energy, Office of River Protection (DOE-ORP) Tank Operations Contractor (TOC - Prime Contractor) at the Hanford Nuclear Site near Richland, WA.

This work is to provide administrative functions or program support services where the products to be generated by the services are subject to control by the TOC, established industry standards, State or Federal rules and regulations.

2.0 Background/Introduction

Washington River Protection Solutions (WRPS) is obligated through the TOC DE-AC27-08RV14800, 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 audits are typically planned and performed each year to meet WRPS internal audit obligations. This subcontractor is required to assist Internal Audit with the planning, fieldwork, work paper preparation, and reporting of subcontractor incurred cost audits, and other related tasks with the availability to complete and issue a subcontract audit prior to December 15th, 2016.

This work provides administrative or audit related program support functions only. No hands-on tank farms operational activities will be performed.

3.0 Scope

Assist with or perform two identified subcontractor's incurred cost audits through all aspects for the audit including planning, fieldwork, work papers preparation, and reporting.

- Determine the reliability and effectiveness of controls and risk mitigation efforts for both WRPS and identified subcontractor(s).

- Examine identified subcontractor(s) and WRPS 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 WRPS Procurement.
- Assist in the development of standard audit programs, reports, and tools to be used in the performance of subcontract audits.
- Assist in process improvement for the internal audit function as requested by the Chief Audit Executive.

4.0 Submittals

N/A5.0 Acceptance Criteria

Work products and services provided shall meet all applicable WRPS procedures for control and review of work products and pertinent regulatory requirements, as required by this contract and incorporated provisions. Deliverables shall be subject to approval by the WRPS Internal Audit Manager.

6.0 Configuration Management and Standards

6.1 Configuration Management Requirements

There are no specific Configuration Management requirements applicable to this SOW.

6.2 Applicable Standards

The audits will be planned, executed and the results reported in accordance with Institute of Internal Auditors International Professional Practices Framework (Red Book).

7.0 ESH&Q Requirements

7.1 Quality Assurance Requirements

The Subcontractor shall follow standard commercial quality practices.

7.2 Applicable ES&H Requirements

Preliminary hazard assessment PHA ID: 31 is to be used for general office duties performed in TOC-controlled office facilities only. Prior to performing any activities outside of the office facility, a job hazard analysis (JHA) must be completed to cover the activities to be performed. The JHA must be approved by a TOC Safety Representative.

7.3 Price-Anderson Amendments Act Requirements

This 7.3 section and the General Provisions Article 2.11 entitled, *Price-Anderson Amendments Act (PAAA)*, are both determined to be N/A.

8.0 Verification/Hold Points

None.

9.0 Reserved

10.0 Work Location/Potential Access Requirements

Contractor's home office-2418 Garlick, Richland, WA with periodic office visits to 2425 Stevens Center, Richland, WA, and subcontractor facilities as required.

11.0 Training

The Contractor is expected to be appropriately trained and experienced in performing the work specified. Task specific or unique training or qualifications required for this task includes knowledge IIA standards and incurred cost audit programs.

12.0 Qualifications

The following qualifications are required:

- Must possess a minimum B.S. or B.A. Degree in Business Administration, Accounting or related field and have at least five years of applicable work experience. Desired certifications include: Certified Public Accountant, Certified Internal Auditor, Certified Information Systems Auditor, Certified Government Auditing Professional, and Certified Management Account.
- Must possess general knowledge of the Hanford Site or DOE operational practices.
- Must possess experience in interpreting 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 auditing within 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, subcontractors and DOE personnel.

13.0 Special Requirements

Use of Government Vehicles

There is no anticipated need for any Subcontractor employees to use a Government-furnished vehicle in the performance of this statement of work. The Subcontractor, therefore, is specifically prohibited from driving any Government-furnished vehicles under the performance

of this statement of work unless this statement of work is formally so modified by the parties and the employee will present a valid driver's license to the BTR for review.

Government Property

N/A

14.0 Reporting/Administration

N/A

15.0 Workplace Substance Abuse Program Requirements

N/A