Estimated start and stop times depend on many variables, including the auditee management time schedules, as such these dates are yet to be determined. Also, the work days by audit unit are estimated; if unanticipated issues arise within an audit unit, it may be appropriate to extend audit work. The reference number indicates the priority in which the audit units are planned to be prioritized. Also this is an estimated plan at this time and requests from DOE and/or Contractor or Ames Lab management priorities could cause adjustments. Not all areas of the risk environment are covered in any one annual plan due to limited resources and budgets. Audit projects are based on the risk scores assigned to the auditable units as per the enclosed methodology. All identified areas in the risk environment are listed in the table that identifies the estimated risk score. The management challenge areas as per the February 10, 2016 (page 8) Memorandum, Guidance and Milestones for the Fiscal Year 2017 Audits and Inspections Work Plan were considered in this Proposed Plan.

### Reference

<table>
<thead>
<tr>
<th>#</th>
<th>Audit Name/Other Work</th>
<th>Start Date, Estimated*</th>
<th>End Date, Estimated*</th>
<th>Estimated Days</th>
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| #17.1 | **Incurred Costs Audit/Transaction Testing FY 2016 Costs Allowable Costs, GAAP, Cost Allocations.** This will include planning and completion of audit analyses pertaining to:  
- Reconciliation of accounts to the Statement of Costs Incurred and Claimed (SCIC)  
- General Ledger Change Analysis  
- Review of identified erroneous payments  
- Unallowable cost review for each business system that follows including:  
  ✓ Isolating and identifying the relevant population of costs and units within the frame of the population.  
  ✓ Developing an appropriate sampling plan.  
  - Internal control reviews and transaction testing for unallowable costs of the Payroll business system  
  - Internal control reviews and transaction testing for unallowable costs of the Accounts Payable business system  
  - Internal control reviews and transaction testing for unallowable costs of the Travel business system  
  - Internal control reviews and transaction testing for unallowable costs of the Credit Card business system  
  - Internal control reviews and transaction testing: Cost Reimbursable Subcontract invoices may be selected based on sample methodology of the accounts payable system. | 10/1/16 | 9/30/17 | 110 |
| #17.2 | **Financial Statements’ Reviews:** This will include review of:  
The adequacy of supporting detail for various substantive asset and liability balances. This includes objectives to assure:  
- The assets and liabilities as presented are:  
  ✓ accurate  
  ✓ exist  
  ✓ include valid estimations, where appropriate  
  ✓ valuations are reasonable  
  ✓ recognition timing is correct (recognized in correct FY)  
  ✓ cost allocations to the contract are correct. | 10/1/16 | 9/30/17 | 75 |
All of the above objectives are to be evidenced by appropriate and relevant and sufficient source documentation.

<table>
<thead>
<tr>
<th>#</th>
<th>Description</th>
<th>Estimated Days</th>
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<td>#17.3</td>
<td>Other Cost Reimbursable Subcontracts Auditing (risk-based)</td>
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<td>#17.4</td>
<td>Payroll Reconciliation Processes</td>
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<td>#17.5</td>
<td>SIF User Rates</td>
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</tbody>
</table>

**SUBTOTAL: AUDITS** 320

**OTHER**

| 17.O1 | Follow-Ups to Prior Agreements from Audit                                  | Ongoing        |
| 17.O2 | Physical Inventories                                                       | Ongoing        |
| 17.O3 | Contingency for Management Requests                                       | Ongoing        |
| 17.O4 | Quality Assurance: Internal Audit Self-Assessment                          | Ongoing        |

**SUBTOTAL: OTHER** 115

Subtotals: Audits and All Other 435

**Description** **Estimated Days**

Managerial Time: Budgets, Plans, Ad-Hoc Requests 20
Holidays and Personal Leave 30
Continuing Education 20
Risk Assessments 15
Total Other Time 85
Total All Time 520

Total: 260*2= 520 (2 FTE’s)
Attachment C

Cognizant IG Regional Office: Eastern Region, Oak Ridge
Name and Address of Contractor: Iowa State University

Submitted By:

_______________________________    _________________________
Fran M. Dunshee                                                                                Date
Chief Audit Officer
Ames Laboratory

2017 Internal Audit Plan Supported By:

_______________________________    _________________________
Dr. Adam Schwartz                                                                            Date:
Director Ames Laboratory

_______________________________    Date
Mr. Miles Lackey                                                                               
Chief Financial Officer/Chief of Staff
Iowa State University