

# PUBLIC SUBMISSION

<b>As of:</b> February 03, 2012
<b>Received:</b> January 17, 2012
<b>Status:</b> Pending_Post
<b>Tracking No.</b> 80f99189
<b>Comments Due:</b> January 20, 2012
<b>Submission Type:</b> Web

**Docket:** DOE-HQ-2012-0004  
U.S. Department of Energy Audit Guidance: For-Profit Recipients

**Comment On:** DOE-HQ-2012-0004-0001  
Audit Guidance: For-Profit Recipients

**Document:** DOE-HQ-2012-0004-DRAFT-0005  
Comment on FR Doc # 2011-32622

---

## Submitter Information

**Name:** Carol Hellmann  
**Address:**  
US Dept of Energy  
1617 Cole Blvd  
Golden, CO, 80401  
**Email:** carol.hellmann@go.doe.gov  
**Phone:** 7203561529  
**Organization:** Golden Field Office  
**Government Agency Type:** Federal  
**Government Agency:** DOE

---

## General Comment

I read through the new draft. I think it addresses many of the questions that I had. The one thing I noticed as I was reading it was the definition of what was to be included in the DOE Schedule of awards seemed to change. It is first referenced on page 7 of the PART I -General Audit Program under N(e) Auditee responsibilities and again under R Audit reporting.

The way it is worded "Schedule of DOE awards (arranged by CFDA number) that includes the CFDA number, the DOE award number, and expenditures of the period under audit" doesn't really give enough information to work with when there are findings. When we get a project cost summary from DCAA it usually has a more detailed schedule of cumulative allowable costs audited by cost element as well as total costs included to date for the award from prior periods as well as the year audited. If we could get something like this from the independent auditors the reports would be of more value.

There is one other area that states the schedule needs to include costs by cost element in the PART II - General Compliance Supplement page 19/20 Section H. Financial Reporting # 4. It gets a little more confusing or might get missed completely for those that only read PART I.

Is there a way to include a consistent schedule requirement language in both parts that includes the

"by cost element" and my added suggested language of cum allowable to date? I think it is going to be pretty important for this area to be clear as it is what needs to be included. Especially that it needs to include the award number, costs by cost element for the year being audited, as well as "cumulative costs incurred to date".

Without the cum costs it is hard to see the magnitude of the award and how the findings if there are any might be interpreted.

Thanks in advance for your consideration of my comments.