

Frequently Asked Questions (FAQ)

1. *Is each FTE field liaison per fiscal year or can it be the average over the span of the contract (i.e. 5 years)?*

EFASC will be evaluated against cost and performance criteria continually throughout the 5-year contract period. We should expect that costs will be evaluated at least annually.

2. *What happens if it's determined that the FTE allocation for a field office's EFASC functions isn't sufficient (see comment five and seven below)?*

EFASC field roles are expected to evolve as operational experience is gained using STARS and adjustments are made to the realign functions between Germantown, the Oak Ridge Payments Center, and field offices. Each field FTE allocation identified in the Agency Tender Offer (ATO) will be used as the starting point for managing overall FTE allocations for the EFASC field functions, and adjustments will be made to accommodate actual workloads that prove different from those estimates identified in the Performance Work Statement (scope changes). Field CFOs need to resolve FTE allocation issues with the EFASC Director and/or field CFOs providing accounting support services.

3. *3.2.2.1 Page 15 - "The Germantown operation to be called the Energy Finance and Accounting Service Center (EFASC), will provide virtually all general accounting, billings, financial systems support, payroll, month end and year end closing, report production, and research activities". Where will they get the data to perform some of these activities when there is insufficient data in STARS, i.e. data to support billings, research activities?*

The Germantown EFASC operations will look to the field EFASC staff to provide data not available in STARS to perform the core services identified above. However, it is expected that STARS will provide almost all data required to perform these functions. Specific data requirements not available in STARS to perform these functions should be identified by the EFASC transition teams, and procedures will be developed to ensure that data is available to the appropriate staff to perform their assigned functions.

4. *3.2.2.1 and 3.2.2.2 indicates that tasks such as reservations, dereservations, and deobligations and obligations remain the purview of the individual field office where the originating activity occurs and the responsibility lays. Is this considered an Inherently Government Activity to be filled by a CFO non-EFASC position(s)? How is this function expected to be integrated with the follow-on EFASC functions (Procurement/program people update STARS with fund*

reservations and obligations and the EFASC perform QA on obligations and record post-obligation tasks such as costs, receivables, property, and payments)?

The PWS defined the recording of obligations as contractible activity, not an inherently governmental function. The ATO identified approximately 6.7 FTEs for this function based on the PWS workload estimates. Field CFOs are responsible for managing the reservation/obligation process at their sites within the EFASC staffing allocations provided. In those instances where reservations/obligations originate in local subsystems that interface with STARS/DISCAS, the field EFASC liaison staff will be responsible for resolving edit errors resulting from the interface process.

5. *3.2.3.2.1 “The Financial Reporting Team will be responsible for generating Department financial reports to meet all internal and external reporting requirements. Coordinate and manage month-end and year-end closing requirements and associated reporting, including the Departments financial statements; and design and development of ad hoc financial reports.” Does this mean every time a non-EFASC CFO person needs financial data an EFASC person must be contacted (motivates the development of independent/separate financial databases)? When and how will new DOE data requirements/reports (external and internal) be defined and communicated to the field offices and their integrated contractors? What is the vision for financial statements and management representation letters (EFASC generates the data and non-EFASC writes the narrative comments/explanations)?*

The role of the Financial Reporting Team with respect to satisfying all internal reporting requirements should not be interpreted literally. Most internal financial reports are expected to be available through the I-Manage Data Warehouse (IDW) that can be accessed by both EFASC and non-EFASC staff. Users having a need for STARS accounting reports should direct their requests to the Financial Reporting Team through the EFASC field staff. The EFASC Director will define and communicate any new data/reports requirements to field CFOs, who will then be responsible for any necessary coordination with their respective integrated contractors. The relationship between field CFO’s and their integrated contractors is not expected to change in this regard under the EFASC. As for a vision for financial statements and related management representation letters, field CFO’s will continue to be responsible for the reliability and completeness of the financial information for their offices and integrated contractors. The field EFASC staff direct reporting relationship to field CFO’s supports this continuing full accountability concept. Field office management representation letters is considered an inherently governmental function and will be a continuing field CFO responsibility.

6. *3.2.3.3.4 Transaction Processing staff will coordinate and interact with field liaison staff on travel issues involving field office travelers. Will they be contacting the EFASC-liaison or non-EFASC CFO person?*

The Travel Team will coordinate and interact with EFASC field staff on non-routine or reoccurring travel issues involving field office travelers. These issues would include site specific policy issues, maintaining lists of sensitive (VIP) travelers for their site, coordination of approvals for Permanent Change of Station authorizations/requests for third party relocation services, coordination of Travel Manager training, and working with the Travel Team to provide efficient and prompt customer service. The EFASC field staff may need to consult non-EFASC field CFO staff to address and resolve more complex or crosscutting travel issues on an infrequent basis. In addition, the Travel Team would contact travelers directly on routine issues such as obtaining clarification or documentation in connection with a paper travel voucher or post payment audit voucher.

7. *The task descriptions and position descriptions are fairly generalized, therefore makes it difficult to differentiate between what will be considered field liaison position responsibilities versus field CFO responsibilities. When and by whom will specifics be finalized?*

Various EFASC transition teams are in the process of identifying/clarifying roles and responsibilities by functional area. An MOU between the EFASC Director and each field CFO is expected to document the roles and responsibilities of field EFASC staff prior to the start-up on October 1, 2004.

8. *Page 20. Who will be responsible for depositing and recording cash receipts?*

Depositing and recording cash receipts will be performed by the Special Accounts and Reconciliation Team in Germantown.

9. *Who has the final say on interpreting whether EFASC or the field CFO has responsibility for an action/function/deliverable?*

The roles and responsibilities of Field CFO's with respect to EFASC functions will be documented in an MOU between the EFASC Director and the Field CFO.

10. *Will the field EFASC staff be supervised by the HQ EFASC team leads or the field CFO? 3.2.3.3.6 Customer Service and Liaison Team. If demands are placed on the field EFASC staff by organizations outside the EFASC, it is anticipated that specific project requests would be forwarded to the Customer Service and Liaison Team Lead prior to the allocation of field EFASC staff resources. Additionally close coordination is expected between non-CFO staff performing government operations and the Customer Service and Liaison position located in the field.*

The field EFASC staff will remain a direct report to the field CFO for the time being. This represents a change to the ATO proposal to reflect the reality that the funding for these positions is in the field. It is expected that the field EFASC staff will have an indirect reporting relationship (dotted line) to the EFASC Director, Accounting Operations Division.

11. *Who will be responsible for answering contractor questions on DOE accounting policy issues? Per the position description for the Director Financial Reporting and Analysis Division, “directs and oversees the interpretation, implementation and review of major GAO/OMB/DOE accounting policy guidelines and directives. Provides authoritative advice and assistance to subordinate employees, DOE program offices, financial managers including DOE Field Office CFO’s, and other internal and external customers on accounting policy, reporting requirements, financial systems, and financial program issues.” How does this coincide with the responsibilities of HQ CFO, Office of Financial Policy ME-11 (Office mission statement in part, “To develop, implement, maintain, and interpret Departmental accounting, budget, and financial policy including travel, transportation, cost accounting, pricing of products and services, cash management, budget formulation and execution, and general procedural requirements for federal accounting and reporting activities.”) and HQ CFO, Office of Financial Control and Reporting ME-12 (Office mission statement, “The Office of Financial Control and Reporting provides financial management, control, and reporting of the Department’s cash and fiscal operations. The mission includes periodic reporting of the status of financial resources, results of operations, and development of reports to support both internal, as well as external, requirements for information concerning the Department’s financial activity and the integrity of its fiscal operations; maintenance of a consolidated data base and central reporting system to allow access to the financial records of the Department; and the management control, investment, and reporting of the Department’s escrow and special fund activity.”)?*

The roles and responsibilities of the Office of Financial Policy and the EFASC Financial Reporting and Analysis Division (formerly the Office of Financial Control and Reporting) with respect to issuing accounting policy guidance and procedures will not change as a result of the EFASC implementation. The Office of Financial Policy will continue to be the source of official accounting policy guidance. EFASC will issue guidance that is more procedural in nature related to how to record and report transactions, and issue month-end and year-end guidance. Coordination on accounting policy guidance between the Financial Reporting and Analysis Division of EFASC and the Office of Financial Policy is expected to continue as it now occurs between the Office of Financial Control and reporting and the Office of Financial Policy.

12. *What does Albuquerque’s subsumption of Office of Financial Policy mean (3.2.3.3.6)?*

Certain nuclear materials accounting functions related to DIMS processing that currently are performed at headquarters in the Office of Financial Policy will migrate to the Albuquerque office. The Nuclear Materials Transition Team is defining the roles and responsibilities for these functions.

13. *The Director Financial Reporting and Analysis Division lists some of the exact same "major duties" as the Director Accounting Operations Division. When will this be clarified as to who is responsible for what between these two division? Appears to have redundant responsibilities.*

The duplication has been corrected in the formal position descriptions of these respective office directors in the Office of Financial Policy Reorganization Proposal.

14. 3.3.8.4 Page 38. *Where are these "new business rules" published?*

The URL is as follows:

<http://www.whitehouse.gov/omb/memoranda/m03-01.html>

15. 3.3.9.6.2 Page 42. *States that "Accountants" will be analyzing financial statements. At what level? Is this the field EFASC or non-EFASC accountants?*

Field EFASC staff will perform selected analysis of the financial statements to identify abnormal balances, substantiate significant balance changes, and perform specific reconciliations as required by the EFASC Director. The field CFO will continue to be responsible for the overall accuracy and completeness of the financial statements at his/her location, and therefore it is expected that non-EFASC accountants will also be involved in financial statement analysis as directed by the field CFO.

16. *What are the expected travel requirements of the field EFASC staff?*

Travel requirements for field EFASC staff have not been identified as of yet, although it is not anticipated to be significant.

17. *How will the manual accrual process work (page 85)? Our office has numerous miscellaneous contracts that require manual accruals, is there going to be a central P.O.C. at the Germantown EFASC that will input or will this be a field EFASC function?*

The current expectation is that the EFASC General Accounting Team located in Germantown, MD will log into the appropriate DISCAS database and execute the required cost entries against the site-specific contract. Due to the large volume of work shifting in October, sites should anticipate retaining this function for a short duration to allow the EFASC time to organize work and align resources. Any site

specific requirements (special map codes, special handling instructions, etc.) regarding manual cost accruals should be communicated to the Accrual Transition Team via your site representative.

A list of site representatives is below:

Geoff Smith, WA (Transition Team Leader)
Bruce Fitch, ORO, 865-576-0657
Carolyn Garnes, OH, 513-246-0061
David Hummel, PNR, 412-476-7256
Debra Klug, RL, 509,376-6367
Ed Maestas, AL, 505-845-4123
Floria Brown, CH, 630-252-2371
Gary Durel, SPRO, 504-734-4969
Laurie Acosta, ID, 208-526-0459
Maggie Duncan, SR, 803-952-6189
Marlys Kinsey, GO, 303-275-4715
Myrna Partida, RL, 509-372-1451
Rita Carter, SR, 803-952-6052
Susan Kulsic, NETL, 412-386-5049

18. It is assumed that the general accounting controls portion of the KPMG annual audit will be performed at Germantown, Oak Ridge and Albuquerque and no longer partly in the field? Is this correct?

General accounting controls will still be applicable where field EFASC staff is entering/reconciling STARS/DISCAS data. This primarily affects obligations, nuclear material accounting, and certain unfunded liability related areas. Specific audit requirements related to general accounting control test work to be performed in FY 2005 have not yet been identified by KPMG.

19. The annual Management Representation letter wasn't listed. Was this assumed included with financial statements?

The preparation of the field CFO management representation letter is considered to be an inherently governmental function.

20. Is the field EFASC staff at each office responsible for the same workload? If the answer is "no", how will consistent field EFASC responsibilities/practices be implemented across the department? If the answer is "yes" (which I assume it is since there weren't separate position descriptions), does this make any sense?

The field EFASC positions will generally be responsible for the same functions at each office, although workload estimates in the PWS varied by location. Field EFASC positions are expected to evolve as operational experience is gained using STARS and adjustments are made to realign functions between Germantown, the

Oak Ridge Payments Center, and field offices. Each field FTE allocation identified in the Agency Tender Offer (ATO) will be used as the starting point for managing overall FTE allocations for the field EFASC functions, and adjustments will be made to accommodate actual workloads that prove different from those estimates identified in the Performance Work Statement (scope changes).

21. *Appendix V, what are the dates of Week 8, 9, etc.?*

The Phase-In Plan encompassed a 150 calendar day timeframe from May – September 2004. Week 8 would be the week of June 21 – 25, 2004.

22. *What happens if the field liaison position goes unfilled?*

Field CFO's will be responsible for ensuring the field EFASC functions are addressed at their sites. Many field organizations have elected to perform these functions through a matrix support arrangement, rather than dedicated full-time field EFASC positions.

23. *Is there a “draft” model for STARS operations that can be shared? Something that addresses expected roles, responsibilities, and document flows.*

STARS processes are in various stages of development/completion. The STARS Project is documenting these processes in Tutor Documents which are being released as they are completed. Questions concerning these Tutor Documents should be directed to the STARS Project Team.

24. *Page 31, Agency Tender Volume 2: Support for Environmental Liability Audit*

- *What does “liaison positions will interact and coordinate with inherently governmental field CFO personnel on a continual basis....Some examples of known interface requirements considered in design of the MEO include...support for environmental liability audit question resolution” mean, and why is just the environmental liability audit portion of the entire consolidated financial statement audit mentioned here? What about the other portions of the financial statement audit?*

The language in the ATO was meant to provide an example of the interaction/coordination between field EFASC staff and field non-EFASC staff. There will be other areas of required interaction/coordination including those related to other aspects of the financial statements. Transition teams are identifying many of these areas as EFASC processes/procedures are being developed.

25. *Page 42, Agency Tender Volume 2: 3.3.9.6.2, Financial Statements*

- *What does “This process to be revised per accounting system changes and will require coordination with field staff and the Accounting Team” mean?*

- *Please provide further clarification related to financial statement analysis, preparation, and audit process in terms of EFASC Field Office staff responsibilities versus Field Office non-EFASC staff responsibilities.*

The process/reports utilized in preparing the audited financial statements will change under STARS as the agency implements not only the new accounting system, but the new SGL based accounting structure. Such changes will require coordination between field EFASC and non-EFASC staff. The EFASC Reports Transition Team will seek to provide greater clarity regarding the roles and responsibilities with respect to preparing and analyzing financial statements and interactions with audit staff.

26. *Page 75, Agency Tender Volume 2, Section 7.4 and 7.5, Relationship of MEO and Use of Fractional FTEs*

- *How are the Field EFASC positions going to be filled?*
- *What are the interface points and roles and responsibilities related to Field Office's Budget Formulation and Budget Execution activities? As stated in this document: "The MPT (MEO's Management Plan Team) is particularly sensitive to the relationship of allotment holders, field CFOs, and the Heads of Contracting Authority. Each of the MEO's relationships with these Inherently Governmental staff and functions has significant interrelationships to certain PWS (MEO's performance work statement) tasks to be performed by the MEO. The proposed MEO is designed to facilitate management of work activities in view of these Inherently Governmental functions."*

Field CFO's are responsible for staffing the field EFASC positions. Many offices are electing to use a matrix support structure with multiple staff providing EFASC support. Interface points and roles and responsibilities between EFASC and non-EFASC functions are being identified by the various transition teams.

27. *Appendix Q – Field Office Tasks - Are these the EFASC Field Office Tasks?*

Appendix Q does identify most of the EFASC field tasks. Transition teams are refining these tasks as more information is learned about how STARS will operate and impact on transaction processing and financial reporting.