



OFFICE OF INSPECTOR GENERAL
U.S. Department of Energy

AUDIT REPORT

DOE-OIG-19-31

May 2019

**SAVANNAH RIVER NUCLEAR
SOLUTIONS SUBCONTRACT
ADMINISTRATION**



Department of Energy
Washington, DC 20585

May 8, 2019

MEMORANDUM FOR THE MANAGER, SAVANNAH RIVER OPERATIONS OFFICE

A handwritten signature in black ink, appearing to read "Debra K. Solmonson".

FROM:

Debra K. Solmonson
Deputy Assistant Inspector General
for Audits and Inspections
Office of Inspector General

SUBJECT:

INFORMATION: Audit Report on "Savannah River Nuclear Solutions Subcontract Administration"

BACKGROUND

Savannah River Nuclear Solutions (SRNS) is the current management and operating contractor for the Department of Energy's Savannah River Site. As such, SRNS is responsible for environmental cleanup, national security activities, and operation of the Savannah River National Laboratory. The SRNS contract with the Department establishes requirements for purchasing goods and services. SRNS is required to ensure the acquisition of quality products and services at fair and reasonable prices through the use of effective competitive procurement techniques. Between October 1, 2014, and June 30, 2016, SRNS procured more than \$606 million in goods and services via subcontracts.

We initiated our audit to determine whether SRNS appropriately acquired goods and services at the Savannah River Site in select subcontract procurements.

RESULTS OF AUDIT

Based on our analysis of select SRNS subcontract procurements, we concluded that, in some instances, SRNS had not appropriately acquired goods and services at the Savannah River Site. Specifically, our review of 26 judgmentally selected procurements of goods and services found issues related to proper invoicing, lease-versus-purchase procurements, and timely closeout of subcontracts. Additionally, we found that matters identified in reviews conducted by the Department's Savannah River Operations Office, Contracts Management Division had not been effectively mitigated. To address the issues identified, we made recommendations to the Savannah River Operations Office Contracting Officer.

Proper Invoicing

We identified a subcontract with FOUR, LLC where SRNS did not ensure adherence to proper invoice requirements. Specifically, since fiscal year 2014, this subcontractor invoiced SRNS over \$9 million for information technology goods and services. Of that amount, SRNS procurement personnel approved approximately \$8.5 million in improper invoices that were not adequately supported or prepared in compliance with Federal requirements. We reviewed the nine invoices submitted during the period of our audit and identified five invoices that did not include detail regarding unit pricing. Specifically, the invoices did not include a unit price or unit of measure that would allow the total invoice and unit price to be verified per the subcontract terms. For example, one invoice included various quantities of software subscriptions and tokens without unit prices or a breakdown of costs by item to allow visibility into the unit prices. While the subcontractor's contract permits lot pricing on invoices with a large number of items in a single lot, the payment of invoices must also adhere to all established Federal requirements. Specifically, the Department's *Financial Management Handbook*, which implements the requirements of Department Order 534.1B, *Accounting*, states that a proper invoice includes, "...description, price, and quantity of goods and services rendered." In addition, Federal Acquisition Regulations require proper invoices to include, "...description, quantity, unit of measure, unit price, and extended price of supplies delivered or services performed." During our review, when this issue was brought to the attention of SRNS, they revised their internal policies and procedures for subcontractor invoices to include new language addressing these Federal requirements. Specifically, the SRNS *Procurement Practices Procurement Administration Guide* now requires that subcontractor/supplier invoices include a description, unit price, and quantity of goods and services rendered per specific line item.

Although SRNS updated the internal policies and procedures to require that unit price be included on all invoices, there are indications that SRNS personnel may not be fully implementing this requirement in the manner intended. Savannah River Operations Office is the cognizant oversight office responsible for overseeing the work performed by contractors at the Savannah River Site and interpreting applicable guidance. Based on discussions with Savannah River Operations Office and SRNS personnel, we determined that Savannah River Operations Office interprets the unit price as each item in the lot, whereas SRNS interprets the unit price as the total price of the lot. Therefore, SRNS personnel have subsequently challenged how the Savannah River Operations Office interprets the requirement to include unit prices on invoices if the subcontract permits lot pricing. Given SRNS's questioning of the requirement, a Savannah River Operations Office senior official expressed concerns that the revised policy may not be fully adhered to in the future in the manner intended and that improper invoices could continue to be processed.

As a result of SRNS personnel's lack of understanding regarding these requirements, Savannah River Operations Office concerns, and the likelihood of future lot invoice payments, comprehensive training on proper invoices, as interpreted by Savannah River Operations Office, should be provided to SRNS functional areas involved in the invoice process. Additionally, due to the fact that FOUR, LLC has not been included in the scope of SRNS's Internal Audit subcontract or allowability of cost audits, and the fact that we found five of the nine invoices submitted during the period of our audit were improper, we believe that the Savannah River

Operations Office Contracting Officer should make a determination of allowability of costs for the invoices discussed above. Subsequent to the issuance of the draft report, management performed additional analysis. Based on this analysis, the Contracting Officer determined the costs to be allowable. For more detail, refer to the Management Response section of the report.

Lease-Versus-Purchase Procurements

We also found instances when SRNS did not ensure that lease-versus-purchase analyses were completed in a manner that supported the most cost effective determination for the acquisition of goods and services. SRNS completes a lease-versus-purchase analysis prior to executing an equipment lease contract between SRNS and a subcontractor. The analysis compares the cost of leasing versus the cost of procurement to determine which option is the least costly and ensures the best value to the Department. During our review of the lease-versus-purchase analyses SRNS conducted on two subcontracts in our sample, we identified issues with purchase maintenance adders and salvage value.

Purchase Maintenance Adders

The lease-versus-purchase analysis completed for information technology servers did not accurately support the determination of the best value for the Department. Purchase maintenance adders were identified by SRNS as necessary to maintain the servers and covered items such as acquisition, installation, contract preparation and negotiation, and management of call and repair records that would typically be included as part of a lease. Specifically, we reviewed a \$13.5 million fixed-price lease contract for 511 servers. We found that, although they are a necessary component of the purchase cost analysis, these adders were overinflated because they were calculated using a single composite labor rate, despite the vast skill levels required for the various tasks and, as a result, significantly increased the overall purchase price in SRNS's lease-versus-purchase analysis. The single composite labor rate that was used was one of the highest common occupation categories that included information technology, as well as physicians, lawyers, scientists, and engineers. However, the various tasks this rate was used for ranged from receiving and unboxing the servers and de-installing and removing the old equipment, to checking system configurations, installing upgrades, and conducting capital project planning.

For example, a lease-versus-purchase analysis completed for this subcontract in July 2015 cited a purchase value of \$4,167 for a new server. However, the server had purchase maintenance adders totaling \$8,893. Therefore, the revised purchase price was listed as \$13,420 compared to the lease cost price of \$5,400. As a result, the lowest cost option identified on the lease-versus-purchase analysis was a lease. To further illustrate, one element of the purchase maintenance adders in the lease-versus-purchase analysis was the cost associated with managing call and repair records for servers. The single fully burdened labor rate of \$93.53 per hour was used for all purchase maintenance adder tasks regardless of skill level required. Using this composite labor rate and the time requirements provided by SRNS, the cost associated with managing call and repair records for this unit was \$965. This happened because Savannah River Operations Office had not issued formal guidance or required SRNS to include specific guidance regarding the use of purchase maintenance adders in lease-versus-purchase analyses. During our review, SRNS took action to mitigate the impacts of purchase maintenance adders in the lease-versus-purchase analysis of

information technology equipment. Specifically, SRNS now incorporates different information technology labor rates by using the mid-range labor rates of the professionals completing the various tasks included in the purchase cost analysis. Had SRNS used the mid-range labor rate for individuals managing call and repair records, the amount would have been only \$250, nearly a 74 percent decrease in that particular cost. Despite the positive actions taken by SRNS, the lack of formal guidance could allow this practice to continue, and impair the Department's and SRNS' ability to evaluate the best value solution in the lease-versus-purchase procurement analysis.

Salvage Value

The use of a zero dollar salvage value by SRNS led to the results of some lease-versus-purchase analyses to inherently favor lease options. For example, we evaluated a subcontract for the lease of 77 forklifts with an award value of approximately \$2.2 million. In this subcontract, the practice of using a zero salvage value changed the cost advantage to leasing. In one instance, the lease-versus-purchase analysis compared the forklift purchase price of \$27,859, with a salvage value of \$0, to a total lease price of \$25,566. However, we contacted an excess property Government auction site, Public Surplus: Government Surplus Auctions, and established that a forklift of this same make sold for \$6,150 in 2016. If salvage value was considered in this lease-versus-purchase evaluation, the purchase price would have been approximately \$21,709 and the best value to the Department.

In 2009, the previous Savannah River Operations Office Chief Financial Officer approved guidance requiring SRNS to use a zero dollar salvage value in all lease-versus-purchase analyses for capital equipment. The Savannah River Operations Office approved this guidance based on an agreement established with the Savannah River Site Community Reuse Organization to transfer excess Savannah River Site property to them at no cost. However, this guidance does not adhere to Federal Acquisition Regulation guidance for equipment leases. Specifically, the Federal Acquisition Regulations state that consideration of salvage value is an expected course of action or policy that is to be followed unless inappropriate.

During our review, the current Savannah River Operations Office Chief Financial Officer told us that he is not in agreement with the 2009 salvage value policy. Furthermore, in October 2017, the Savannah River Operations Office Chief Financial Officer issued formal guidance requiring the cessation of this policy due to potential erroneous lease-versus-purchase determinations. Due to the significant change in policy and the impact this change will have on lease-versus-purchases analyses, procurement and other applicable personnel should receive training on the new salvage value policy.

Timely Closeout of Subcontracts

Our review found that SRNS had not closed completed subcontract files in a timely manner. Specifically, SRNS *Procurement Guide* 98-16 states that after all requirements of a subcontract or purchase order have been completed and the customer is satisfied with the goods and services received, the procurement representative is responsible for closing the order and transferring all applicable files to the retention area. Additionally, the procurement representative should verify

that all items are received, accepted, and paid; orders are electronically closed; procurement files are organized properly; and a closeout checklist is completed. However, SRNS internal procedures did not include a timeframe for subcontract closeout.

We found that 10 of the 26 (\$17 million of \$175 million) subcontract files sampled were not closed, despite the fact that the subcontract's period of performance had ended. The delay in closing these subcontracts ranged from approximately 6 months to 2.5 years. For example, one purchase order file with a value of \$471,040 and a period of performance from July 19, 2011, through October 17, 2014, did not include a completed closeout checklist and was not identified as closed out in the procurement system as of May 2017.

SRNS procurement officials were aware of the legacy issue in closing subcontract and purchase order files, and they attributed the delay to resource constraints in the procurement office. However, we believe that if the policy included timeframe requirements that were monitored, then the backlog of contract closeouts would not have been as significant since the monitoring would have identified the issue well before the delay hit 2.5 years. In response to our review, SRNS officials stated that mitigating actions have been taken to address this issue. Specifically, SRNS has created a formal Designated Closure Team to focus on ensuring that legacy subcontracts and purchase orders are closed as expeditiously as possible. In May 2018, an SRNS procurement official confirmed that the majority of the legacy files were closed (only 13 remain in the closure process, and 8 have technical issues that are under review); however, SRNS still needs to address the need for timely subcontract closeout going forward to prevent closeout backlogs in the future.

Internal Reviews

Along with the issues we identified during our review, we noted that Savannah River Operations Office internal reviews had also identified significant opportunities for improvement in the contractor's procurement area. Internal reviews are required by Federal Acquisition Regulations to evaluate the efficiency and effectiveness with which the contractor spends Government funds. In fiscal year 2014, a review by the Savannah River Operations Office, Contracts Management Division found significant issues in the area of technical documentation, justification for award, sole source business decisions, competitive awards, and general file maintenance. In addition, the 2014 report noted that recommendations made to SRNS during previous reviews in 2012 and 2013 had not been adhered to by the majority of the procurement representatives.

Moreover, a subsequent 2016 Savannah River Operations Office, Contracts Management Division review identified several opportunities for improvement in the acquisition and management of goods and services. For example, technical evaluations were found to be inadequate, market survey information was missing or inadequate, and file maintenance needed to be improved due to documentation that was lacking or inadequate. The report similarly noted that recommendations made to SRNS during the previous 2014 review had not been adhered to by the majority of the procurement representatives.

The Department and SRNS were not able to provide us all of the related review documentation to allow us to determine if Savannah River Operations Office had assessed the effectiveness of the corrective actions. Specifically, a corrective action plan for issues identified in the 2014 review

was submitted and the action items were closed. However, at the time of our review, the Department was unable to provide any documentation demonstrating its review or approval of the actions SRNS took on the recommendations. The subsequent 2016 corrective action plan was submitted and approved, and all action items were closed by the Savannah River Operations Office Contracting Officer. In addition, the Contracting Officer requested monthly updates regarding the progress of the corrective actions; however, neither the Department nor SRNS were able to provide documentation from these meetings. As a result of the duplicate findings, the lack of complete corrective action documentation, and the fact that both the 2014 and 2016 reports reiterate the procurement representative's responsibility to ensure that awards are in compliance with established policies, we believe that these issues may not have been fully mitigated.

RECOMMENDATIONS

As noted in this report, SRNS has taken some mitigating actions to address the issues identified in our review. However, Savannah River Operations Office has not taken formal action to address all of these issues. As such, we recommend that Savannah River Operations Office take additional actions to ensure the acquisition of quality products and services at fair and reasonable prices through the use of effective competitive procurement techniques. Specifically, we recommend that the Manager, Savannah River Operations Office require the Contracting Officer to:

1. Conduct a cost allowability determination on the SRNS invoices for FOUR, LLC, totaling \$8.5 million, that do not adhere to proper invoicing requirements;
2. Require proper invoice and unit price training be provided to SRNS functional areas involved in the review and payment process to ensure that cognizant personnel fully understand requirements under the Federal Acquisition Regulations, as interpreted by Savannah River Operations Office;
3. Require SRNS to issue formal guidance on the use of purchase maintenance adders in lease-versus-purchase procurement analyses;
4. Require procurement and other applicable personnel to receive training on the revised salvage value policy;
5. Evaluate the SRNS guidance for subcontract closeout to determine if timeframe requirements should be included and monitored; and
6. Ensure controls are in place to document the effectiveness of actions taken as a result of Savannah River Operations Office, Contracts Management Division reviews.

MANAGEMENT RESPONSE

Management concurred with each of the report's recommendations and indicated that corrective actions have been initiated to address the issues identified in the report. Management confirmed that the FOUR, LLC invoices discussed as part of the scope of this audit could not be validated due to information limitations, as the supporting information for those invoices did not provide

the required unit pricing information for all items contained within the lot. As an alternative, due to policy changes implemented by SRNS during the audit that require unit price to be included on all invoices, management conducted an analysis of a current FOUR, LLC invoice and determined adherence to all applicable regulations. Subsequently, the Savannah River Operations Office Contracting Officer used the results of this analysis as a basis to determine that there were no unallowable costs on prior invoices. Management stated that training in proper invoice and unit price will be provided to applicable SRNS functional areas by the end of the fiscal year. Management further stated that formal guidance on the use of purchase maintenance adders in lease-versus-purchase procurement analyses will be issued and followup training provided. Further, revised salvage value policy training will be conducted by the end of the fiscal year. Additionally, the Savannah River Operations Office, Office of Acquisition Management will complete an evaluation of the SRNS guidance for subcontract closeout. Finally, management will direct SRNS to ensure that controls are in place to document the effectiveness of actions taken as a result of Savannah River Operations Office, Contract Management Division reviews.

AUDITOR COMMENTS

Management comments and planned corrective actions are responsive to our recommendations. In regards to the current FOUR, LLC invoice reviewed by management, we did not verify the accuracy of the alternative analysis. Management's comments are included in Attachment 3.

Attachments

cc: Deputy Secretary
Chief of Staff
Under Secretary for Science

OBJECTIVE, SCOPE, AND METHODOLOGY

OBJECTIVE

We conducted this audit to determine whether Savannah River Nuclear Solutions appropriately acquired goods and services at the Savannah River Site in select subcontract procurements.

SCOPE

The audit was performed from June 2016 through March 2019. We conducted the audit at the Savannah River Site near Aiken, South Carolina. The scope of the audit included a sample of subcontracts awarded, active, or closed from October 1, 2014, through June 28, 2016. However, the period of performance for the subcontracts noted in the report may extend outside the initial sample selection scope dates. The audit was conducted under Office of Inspector General project number A16OR049.

METHODOLOGY

To accomplish the audit objective, we:

- Reviewed applicable regulations, contract requirements, policies, and procedures pertaining to procurement activities.
- Held discussions with cognizant personnel from Savannah River Operations Office, Savannah River Nuclear Solutions, and Department of Energy Headquarters.
- Reviewed a risk-based sample of 26 from a population of 22,469 subcontracts awarded, active, or closed from October 1, 2014, through June 28, 2016. The sample included the following procurement areas: fixed price, lease-versus-purchase, information technology, and best value. Because the selection was based on a judgmental sample, results and overall conclusions are limited to the items tested and cannot be projected to the entire population.
- Contacted a Government property sales auction site to determine potential value of used forklifts that could be used in a lease-versus-purchase analysis.
- Obtained and analyzed reviews of Savannah River Nuclear Solutions subcontracting activities.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objective. Accordingly, the audit included tests of controls and compliance with laws and regulations necessary to satisfy the audit objective. Because our review was limited, it would not necessarily have disclosed all internal control deficiencies that may have

existed at the time of our audit. Finally, we relied on computer-processed data to achieve our audit objective. Specifically, we examined data and supporting documentation from the Savannah River Nuclear Solutions subcontract management system. We determined the data to be sufficiently reliable for the purposes of this report.

An exit conference was held with Savannah River Operations Office officials on April 15, 2019.

PRIOR REPORTS

- Audit Report on [*Battelle's Pacific Northwest National Laboratory Procurement Activities*](#) (OAI-M-16-14, July 2016). The audit identified instances in which Battelle Memorial Institute did not effectively manage its procurement activities. In particular, the audit found the following: paperless procurement files were not always reliable in that the paperless system did not record the origination, approvals, changes, and review of changes to documents; paperless procurement files did not always contain the necessary documentation to support contracting decisions; Battelle Memorial Institute split procurements into multiple awards, which appeared to allow Contract Specialists to award procurements that exceeded their authority; and contracts did not always receive the appropriate level of review and approval when they were modified.
- Audit Report on [*Subcontract Administration at Selected Department of Energy Management and Operating Contractors*](#) (OAS-M-15-07, July 2015). The audit found nothing to indicate that the National Nuclear Security Administration's Kansas City Plant and Office of Science's Thomas Jefferson National Accelerator Facility had not administered the subcontracts in accordance with established policies and procedures and contract terms. While there were no material issues with the administration of two subcontracts tested at the National Nuclear Security Administration's Kansas City Plant, a certain class of subcontracts had been noncompetitively awarded. Specifically, the National Nuclear Security Administration's Kansas City Plant awarded 8 of the 47 subcontracts reviewed, or \$10.2 million of \$33.7 million in subcontracts, on a sole-source basis without specific justification.

MANAGEMENT COMMENTS

DOE F 1325.8 8-25-93
(08-93)

United States Government

Department of Energy (DOE)

memorandum

Savannah River Operations Office (SR)

DATE: FEB 26 2019

REPLY TO
ATTN OF: FD (D. Watkins, (803) 952-6038)

SUBJECT: Recommendation for the Draft Audit Report on "Savannah River Nuclear Solutions (SRNS) Subcontract Administration" (IG-302.1 (A16OR049), (Your email dated, 2/1/2019)

TO: Debra K. Solmonson, Office of Inspector General (OIG), IG- (IG-302.1)

Thank you for giving the DOE-SR the opportunity to comment on the subject Recommendations for the Draft Audit Report on "Savannah River Nuclear Solutions Subcontract Administration". The OIG concluded that in some instances, SRNS had not appropriately acquired goods and services at the Savannah River Site. Specifically, their review of 26 judgmentally selected procurements of goods and services found issues related to proper invoicing, lease-versus-purchase procurements, and timely closeout of subcontracts. Additionally, they found that matters identified in the Department's Savannah River Operations Office (SRO) Contracts Management Division reviews had not been effectively mitigated. The Management Response to the six (6) recommendations have been coordinated with the appropriate DOE-SR personnel and are included in the attachment document.

If you have any questions, please have your staff contact Jeffrey Armstrong at (803) 952-934 or Derrick Watkins at (803) 952-6038.

Sincerely,



Michael D. Budney
Savannah River Site Manager

FD-19-0023

Attachment:
OIG Recommendation:
A16OR049

MANAGEMENT RESPONSE
OIG Draft Report IG-302
Savannah River Nuclear Solutions Subcontract Administration
(Project Number A16OR049)

Management's response is indicated below:

1. Conduct a cost allowability determination on the SRNS invoices for FOUR, LLC, totaling \$8.5 million, that do not adhere to proper invoicing requirements.

Response: Concur

Action Plan: DOE SR have:

The invoices discussed in the scope of this audit could not be used due to information limitations as the supporting information for those invoices did not provide the required unit pricing information for all items contained within the lot. Without this information the associated cost of those items comprised in the lot could not be validated.

Due to policy changes implemented by SRNS, members of the DOE-Finance Division (FD) were able to conduct an analysis of a current FOUR, LLC invoice that adhered to all applicable regulations and other requirements. The results of that analysis were used as a basis for making a recommendation to the DOE-SR Contracting Officer in the Office of Acquisition Management (OAM) regarding the allowability of those invoiced costs and prior invoices that were included in the scope of this Audit. The OAM, FD, and SRNS Finance discussed those results and the Contracting Officer determination was made that there were no unallowable costs.

Completion Date: 2/28/2019

2. Require proper invoice and unit price training be provided to SRNS functional areas involved in the review and payment process to ensure that cognizant personnel fully understand requirements under the Federal Acquisition Regulations, as interpreted by SRO.

Response: Concur

Action Plan: DOE SR will:

The Finance Director, designee, or contracted vendor will conduct a training session no later than September 30, 2019. The DOE-SR Contracting Officer will also issue a memo by February 28, 2019.

Completion Date: 9/30/2019

MANAGEMENT RESPONSE
OIG Draft Report IG-302
Savannah River Nuclear Solutions Subcontract Administration
(Project Number A16OR049)

3. Require SRNS to issue formal guidance on the use of purchase maintenance adders in lease-versus-purchase procurement analyses.

Response: Concur

Action Plan: DOE SR will:

The DOE-SR Contracting Officer will issue a memo to SRNS by February 28, 2019, directing them to issue formal guidance on the use of purchase maintenance adders in lease-versus-purchase analyses immediately. Follow-up training will be conducted no later than September 30, 2019.

Estimated Completion Date: 9/30/2019

4. Require procurement and other applicable personnel to receive training on the revised salvage value policy.

Response: Concur

Action Plan: DOE SR will:

The DOE-SR Contracting Officer will issue a memo by February 28, 2019. Follow-up training session will be conducted on the revised salvage value policy no later than by September 30, 2019.

Completion Date: 9/30/2019

5. Evaluate the SRNS guidance for subcontract closeout to determine if timeframe requirements should be included and monitored.

Response: Concur

Action Plan: DOE SR will:

The DOE-SR Office of Acquisition Management (OAM) will conduct and complete evaluation of the SRNS guidance for subcontract closeout by May 31, 2019.

Completion Date: 5/31/2019

MANAGEMENT RESPONSE
OIG Draft Report IG-302
Savannah River Nuclear Solutions Subcontract Administration
(Project Number A16OR049)

6. Ensure controls are in place to document the effectiveness of actions taken as a result of SRO Contracts Management Division reviews.

Response: Concur

Action Plan: DOE SR will:

The DOE-SR Contracting Officer will issue a memo to SRNS by February 28, 2019, directing them to ensure controls are in place to document the effectiveness of actions taken as a result of DOE-SR Contracts Management Division reviews immediately. Evaluation of these controls will be conducted no later than June 28, 2019.

Completion Date: 6/28/2019

Michael D. Budney

Signature of Management Official



FEB 26 2019

Manager, Savannah River Operations

Office

Title of Management Official

Date Provided to Management

Date Response Received from
Management

FEEDBACK

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Office of Inspector General (IG-12)
Department of Energy
Washington, DC 20585

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