

SECTION 1
CHAPTER 7
VERIFYING AND CERTIFYING CORRECTIVE ACTIONS

Verifying and certifying completed corrective actions is the last step of DOI's Internal Control Program. This is an important step to determine if control weaknesses/deficiencies were corrected or still exist. Seemingly minor deficiencies can escalate to more serious problems. Diligence is required to ensure complete resolution.

Bureaus must establish and maintain a follow-up system to track the remediation of all identified weaknesses/deficiencies in internal controls. Responsible program officials have the discretion to determine how to track and validate correction of identified weaknesses/deficiencies and non-conformances. However, bureaus must maintain documentation to support the implementation of corrective actions and correction of the deficiency.

The responsible program official(s) should conduct follow-up reviews to insure the deficiency was resolved. These reviews may take the form of a follow-up internal control assessment, and/or continued monitoring of metrics previously established during the corrective action planning process. Follow-up reviews performed by the OIG or GAO also may be used for this purpose.

For all material weaknesses and financial non-conformance deficiencies, the bureau ICC should verify that corrective action was taken and that the weakness was corrected. Again, bureaus are required to document supporting verification that corrective actions have been implemented and that material weaknesses and non-conformances have been corrected as reported. Deficiencies will not be considered resolved and "closed" until resolution of these deficiencies is reported to PFM, and documentation is provided along with the bureau's request to close the recommendation. This process applies to OIG identified weaknesses/deficiencies, bureau identified weaknesses/deficiencies, GAO identified weaknesses/deficiencies, or weaknesses/deficiencies that may be identified by other sources.

For all reportable conditions and non-material weaknesses, the responsible program official should certify in writing that the planned corrective action was completed and that the action taken corrected the weakness. This certification should be written and incorporated into the bureau internal Corrective Action Tracking System reporting process.