

SECTION 2
EXHIBIT 1
INTERNAL CONTROL MATRIX

The Internal Control Matrix identifies significant accounts and groups of accounts (financial statement line items) and links to a process. Complete the matrix to identify accounts over the testing materiality and those with qualitative or risk factors.

Process / Sub-Process	Activity	Control Objective	Risk	Line Item	GL Accounts	Assertions						Control Characteristics				Effectiveness	
						Presentation & Disclosure	Existence & Occurrence	Rights & Obligations	Completeness	Valuation	Control #	Control Description	Preventative / Deterrent	Automated / Manual	Frequency	Categories	Design
I.A. Financial Reporting																	
Budget and Management Reporting																	
General Ledger Maintenance																	
Accounting Policies and Procedures																	
Account Analysis and Reconciliation	Treasury Report on Receivables (TROR - quarterly) - reconcile w/ SGL debt due from public																
CFO Reporting																	
External Financial Reporting																	
I.B. Revenue Management																	
Recording Budget Authority																	
Services Provided																	
Collect Advances																	
Interagency Agreements	Biennial Review of User Charges (CFO Act of 1990 requirement). There is an annual cost recovery review requirement but that was imposed by DOI (Accounting Handbook, OMB Circ. A-25 & former DM 346).																
Reconcile Unfilled Customer Orders																	
I.C. Funds Management																	
Fund Balance with Treasury																	
Cash Receipts and Disbursements	Improper Payment Information Act																
	Recovery Audits (DOD Authorization Act 2002 Sec. 831)																
	Government Freight Bills prepayment audits (Travel and Transportation Act of 1998)																
	Automatic late payment interest and timely payment (Prompt Payment Act of 1982 et seq. & Travel and Transportation Reform Act of 1998)																
	Required payment via EFT, collection of TINs for all vendor/misc. payment transactions (Debt Collection Improvement Act of 1996)																
Investments																	