



# United States Department of the Interior

OFFICE OF THE SECRETARY  
Washington, DC 20240

**FEB 23 2015**

## Memorandum

To: Heads of Bureaus and Offices  
Director, Interior Business Center

From: Debra E. Sonderman, Director *Debra E. Sonderman*  
Office of Acquisition and Property Management

Subject: Fiscal Year (FY) 2015 Internal Control Review Guidance for  
Acquisition, Financial Assistance and Property Management  
**Responses Due: March 31, 2015 and October 2, 2015**

In December 2004, the Office of Management and Budget (OMB) revised Circular A-123 to focus on *Management's Responsibility for Internal Control*, which states that Government agencies and management have a fundamental responsibility to develop, establish, and maintain effective internal controls as a primary method of improving accountability, effectiveness, and efficiency; and for preventing fraud, waste, and mismanagement to achieve desired objectives.

Financial Management Memorandum 2015-003 (VI.A), *Guidance for Fiscal Year 2015 Internal Control Program* (attached), issued on December 17, 2014, requires bureaus to test and report to the Office of Acquisition and Property Management (PAM) the effectiveness of internal controls over the acquisition, financial assistance, and property management functions.

Attached is PAM's guidance for the FY 2015 internal control program. The guidance includes specific instructions for each functional area, and activities and timeframes necessary to comply with the requirements of the Federal Managers' Financial Integrity Act (FMFIA) and OMB Circular A-123.

Each bureau's completed Internal Control Review and Assurance Statement must be signed by an official no lower than the bureau Chief Financial Officer, Head of Contracting Activity, or other equivalent responsible program official no lower than a Senior Executive Service member. Bureaus should also coordinate submissions with the bureau A-123 lead prior to submission to PAM.

This fiscal year, PAM will provide each bureau with a designated Google Drive folder where testing workbooks for the targeted reviews will be housed, and where required documents must be uploaded. Please provide the name(s) of bureau staff who will require access to your bureau's Google Drive folder to Casey Meng of PAM at [Casey\\_Meng@ios.doi.gov](mailto:Casey_Meng@ios.doi.gov) by March 13, 2015.

Please note the following deadlines. No extensions will be allowed.

Date	Document	Functional Areas
March 13, 2015	Provide names of bureau staff for acquisition, financial assistance, and property management who will require access to the Google Drive folder to Casey_Meng@ios.doi.gov.	Acquisition, Financial Assistance, and Property Management
March 31, 2015	Submit documents listed in the attached guidance.	Acquisition, Financial Assistance, and Property Management
October 2, 2015	Submit annual Assurance Statement and supporting documentation. <b>NOTE: The Assurance Statement must not be dated before September 30, 2015</b>	Acquisition, Financial Assistance, and Property Management

Please contact the following individuals if you have questions or need additional information:

**Acquisition:** Casey Meng, Program Analyst, at (202) 513-0601 or Casey\_Meng@ios.doi.gov.

**Financial Assistance:** Maribel Langas Miller, Program Analyst, at (202) 513-0688 or Maribel\_Miller@ios.doi.gov.

**Property Management:** Al Green, Property Management Specialist, PAM, at (202) 513-7542 or Albert\_Green@ios.doi.gov.

Attachments:

- 1- December 17, 2014 Financial Management Memorandum 2015-003 (VI.A), *Guidance for Fiscal Year 2015 Internal Control Program*
- 2- Acquisition Internal Control Guidance
- 3- Financial Assistance Internal Control Guidance
- 4- Personal Property Internal Control Guidance

cc: Director, Office of Financial Management  
(Attention: Branch of Internal Control and Audit Follow-up)  
Bureau/Office Internal Control Coordinators  
Acquisition Managers' Partnership  
Property Management Partnership  
Financial Assistance Communication Liaisons  
Office of the Chief Information Officer