

**Attachment 2**  
**Fiscal Year 2015 Internal Control Review and Assurance Statement Guidance for Acquisition**

For the FY 2015 Acquisition Internal Control Review cycle, the Office of Acquisition and Property Management (PAM) will focus on leveraging the bureaus' ongoing work in assessing and testing areas of greatest risk and establishing a baseline of each bureau's current internal control process.

**Internal Control Plans and Bureau Baseline Information: Please provide the following documentation to PAM by March 31, 2015:**

1. Risk Assessment Inventory. Bureaus are required to submit an inventory of their assessable units (for example, regions, offices, etc.) and the risk assessment for each. If there have been no substantive changes from the FY 2014 submission, bureaus may submit a list of each unit and the corresponding risk rating. If there have been substantive changes, bureaus must use the *DOI Integrated Acquisition Risk Assessment Tool Template\** to refresh their risk ratings. Examples of substantive changes would be significant Office of Inspector General (OIG), Government Accountability Office (GAO) or PAM audit findings, organizational realignment, or other changes that would potentially impact the risk ratings for your organization.
2. A schedule of planned bureau Acquisition Management Reviews (AMRs) for FY 2015 (includes AMRs of regions or programs, targeted reviews, and other internal control reviews including A-123 Appendix A and B reviews).
3. A copy of all Corrective Action Plans to address open OIG or GAO findings and recommendations. and other external reviews/audit findings and recommendations.

**Acquisition Management Review Requirements**

Bureaus are required to conduct AMRs in FY 2015 according to the schedule that you provide in your Acquisition Internal Control Plan. Bureaus must use the *DOI Testing Controls Workbook Template\** when conducting AMRs. For each AMR, the final results must be recorded on the *DOI Acquisition AMR Results, Recommendations, and Corrective Action Plan Template\**.

This fiscal year, PAM will provide each bureau with a designated folder in Google Drive that will house the Control Testing Workbook templates and serve as the repository for uploading all required documents. Please provide the name(s) of bureau staff who will require access to the Google Drive folder to Casey Meng, PAM, at [Casey\\_Meng@ios.doi.gov](mailto:Casey_Meng@ios.doi.gov) by **March 13, 2015**.

**Final Internal Control Reports and Assurance Statements: Please provide the following documentation to PAM by October 2, 2015:**

1. A completed DOI Acquisition AMR Results, Recommendations, and Corrective Action Plan Template\* (where applicable) for each AMR that you conducted in FY 2015.
2. Any updates to the Corrective Action Plan you submitted on March 31, 2014, to address open GAO or OIG findings and recommendations.
3. Results of FY 2015 A-123 Appendix A and B testing for acquisition functional areas, including findings and a Corrective Action Plan.

\* Bureaus must use the most current version of all three Acquisition AMR Templates at the time of the AMR or submission. Bureaus should visit the PAM website at [http://www.doi.gov/pam/programs/acquisition/internal-controls-for-acquisition\\_financial-assistance\\_and-property-management.cfm](http://www.doi.gov/pam/programs/acquisition/internal-controls-for-acquisition_financial-assistance_and-property-management.cfm) for the current versions of the documents.

The 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. The completed Assurance Statement must not be dated before September 30, 2015, and must provide an assessment of whether the bureau can provide reasonable assurance that:

- Acquisition programs achieve the intended results;
- Acquisition resource use is consistent with the agency mission;
- Acquisition programs and resources are protected from waste, fraud, and misuse.
- Acquisition laws and regulations are followed; and
- Reliable and timely acquisition information is obtained, maintained, reported, and used for decision making.

If you have any questions about this acquisition guidance, please contact Casey Meng, Program Analyst, PAM, at (202) 513-0601 or Casey\_Meng@ios.doi.gov.