

Attachment 3
**Fiscal Year 2015 Internal Control Review and Assurance Statement Guidance for
Financial Assistance**

For the FY 2015 Financial Assistance 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. A list of any scheduled bureau (not PAM-initiated) **financial assistance** reviews for FY 2015 (e.g., financial assistance management review of a region or program, targeted review, and other internal control reviews including A-123 general and Appendix A).
2. List of any scheduled bureau (not PAM-initiated) financial assistance reviews for FY 2015 (e.g., financial assistance management review of regions or programs, targeted review, other internal control review other than the A-123 Appendix A process in item 1 above).
3. A copy of all Corrective Action Plans to address financial assistance review findings and recommendations from internal bureau reviews conducted in FY 2014 or earlier.
4. A copy of all Corrective Action Plans to address open Government Accountability Office (GAO), Office of Inspector General (OIG), and other external reviews/audit findings and recommendations.
5. The bureau's step down policy and procedures for the **post-award monitoring** implementation of Department of the Interior Guidance (DIG) Release 2011-03, Amendment 1, *Financial Assistance Monitoring Protocol*, issued on September 26, 2013.

Policies and procedures for **post-award monitoring of P.L. 638 awards** (applicable to all bureaus that administer PL 93- 638 awards).

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@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. Results of testing for FY 2015 A-123 Appendix A financial assistance functional areas, including findings and a Corrective Action Plan, where applicable.
2. Results of bureau (not PAM-initiated) financial assistance review for FY 2015 (e.g., financial assistance management review of bureau regions or programs, targeted review, internal control review other than from A-123 Appendix A processes in item 1 above, including findings and a Corrective Action Plan).
3. Any updates to the Corrective Action Plan you submitted on March 31, 2014, to address financial assistance review findings and recommendations from internal bureau reviews conducted in FY 2014 or earlier.
4. Any updates to the Corrective Action Plan you submitted on March 31, 2014, to address open GAO or OIG findings and recommendations.
5. List of policies and procedures your bureau published in FY 2015.
6. Completed testing workbook, including any findings and Corrective Action Plan.

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

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

If you have any questions about this financial assistance guidance, please contact Maribel Langas Miller, Program Analyst, PAM, at (202) 513-0688 or Maribel_Miller@ios.doi.gov.