

Attachment 4
Fiscal Year 2015 Internal Control Review and Assurance Statement Guidance for Personal Property

For the FY 2015 Personal Property Internal Control Review cycle, the Office of Acquisition and Property Management (PAM) will focus on asset data in the Financial and Business Management System associated with firearms. The FY 2015 property review will also 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. List of any scheduled bureau (not PAM-initiated) personal property reviews for FY 2015 (e.g., property reviews of regions or programs, targeted reviews, and other internal control reviews including A-123 general and Appendix A reviews).
2. 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 related to property.

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 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 property functional areas, including findings and a Corrective Action Plan (if applicable).
2. Results of bureau (not PAM-initiated) property review for FY 2015 (e.g. targeted review or other internal control review other than the A-123 Appendix A process), including findings and a Corrective Action Plan.
3. Any updates to the Corrective Action Plan you submitted on March 31, 2014, to address open GAO or OIG findings and recommendations.
4. List of property-related policies and procedures your bureau published in FY 2015.
5. Completed Control Testing Workbook, including any findings and a Corrective Action Plan.

The Assurance Statement must be signed by an official no lower than the bureau Associate Director, Chief Financial Officer, 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:

- Property programs achieve the intended results;
- Property resource use is consistent with the agency mission;
- Property programs and resources are protected from waste, fraud, and misuse;
- Property 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 personal property guidance, please contact Albert Green, Personal Property Program Manager, PAM, at (202) 513-7542 or Albert.Green@ios.doi.gov; or Kathy Bender, Chief of Staff, PAM, at (202) 513-0693 or Kathryn L.Bender@ios.doi.gov.