

Appendix 1 - Line Item - Process Mapping Template

Department of Veterans Affairs Line Item - Process Mapping

(In Millions)

Legend	
Financial Statement	
BS	Balance Sheet
SBR	Statement of Budgetary Resources
SNC	Statement of Net Cost
SOF	Statement of Financing
SCNP	Statement of Change in Net Position

Financial Statement	Financial Statement Line Item	FY 20XY Amount	Percent Contribution												
			Process 1	Process 2	Process 3	Process 4	Process 5	Process 6	Process 7	Process 8	Process 9	Process 10	Process 11		
Use abbreviations above	List each line item as it appears on the financial statement	Enter the dollar amount from the financial statement in thousands	Percent of line item that corresponds to Process 1	%	%	%	%	%	%	%	%	%	%	%	%

Appendix 4 - Location-Based Risk Assessment Template

Department of Veterans Affairs					
Location-Based Risk Assessment Template					
Location-Based Risk					
	Qualitative Risk Factor 1	Qualitative Risk Factor 2	...	Qualitative Risk Factor N	Overall Risk Level (by Location)
Location 1					
Location 2					
Location 3					
...					
Location N					

Appendix 6 - SAS 70 Assessment Checklist



SAS 70 Assessment Checklist

Cross-servicing organization		
Report Title		
Report Date		

Question	Y/N	Notes
Are controls in place to provide reasonable assurance that physical and logical access to VA mainframe and client-server resources, using computer terminals at client locations, is restricted to authorized individuals?		
Are controls in place to provide reasonable assurance that designated individuals, at client locations, comply with VA security policies, standards, and procedures?		
Are controls in place to provide reasonable assurance that audit reports of system use made available by VA are reviewed?		
Are controls in place to provide reasonable assurance that VA receives prompt written notification of changes for individuals who are authorized to add, change, and delete user access to VA application production regions?		
Are controls in place to provide reasonable assurance that client custom programming changes are appropriately documented, reviewed, tested, and implemented?		
Are controls in place to provide reasonable assurance that comprehensive user acceptance testing for any fixes and enhancements are performed and communicated to the responsible individual(s)?		
Are controls in place to provide reasonable assurance that the record-retention (e.g., off-line storage) requirements for financial statements is documented and communicated to the responsible individual(s)?		
Are controls in place to provide reasonable assurance that on-line retention and archiving of VA data has been established and communicated to the responsible individual(s)?		
Are controls in place to provide reasonable assurance that Computer Incident Response procedures have been developed in coordination with the responsible individual(s)?		
Are controls in place to provide reasonable assurance that the production cycles are properly maintained and changes to them are timely communicated to the responsible individual(s)?		
Are controls in place to provide reasonable assurance that obligations are not incurred in excess of the available budgetary amounts?		
Are controls in place to provide reasonable assurance that appropriate users review output reports for completeness and accuracy?		
Are controls in place to provide reasonable assurance that the transactions processed are complete, accurate, and appropriately authorized and approved?		
Are controls in place to provide reasonable assurance that erroneous data is corrected and resubmitted?		
Are controls in place to provide reasonable assurance that incompatible job functions surrounding the processing of VA transactions are identified and pertinent policies and procedures are enforced to segregate these job functions?		

Conclusion:

Completed by: _____
 Date: _____

Reviewed by: _____
 Date: _____

Appendix 7 - GCC Template

Department of Veterans Affairs						
General Computer Controls Assessment						
FISCAM Reference	Element (Control Objective)	Description and Frequency of Control Activity	Control Techniques	P or D (1)	A or M (2)	Control Effective (Y/N)?
Six domains within FISCAM include: Security Program Planning and Management (SP), Access Controls (AC), Change Control (CC), System Software (SS), Service Continuity (SC), Segregation of Duties (SD)	Describe the purpose of the control activity	Explain the actual activity being performed and how often the activity is performed, e.g., daily, weekly, monthly, annually	Describe the requirements associated with an effective control for this control activity	Indicate the control approach as either preventive or detective	Identify the control activity as automated (performed using a system or application) or manual (requires human intervention or judgment)	Indicate the control design as effective (Y) or not effective (N)
AC-2.1	<i>Resource owners have identified authorized users and their access is authorized.</i>	<i>Access authorizations are (a) documented on standard forms and maintained on file, and (b) evidence of management approval is retained. Daily activity.</i>	<i>1. Appropriate business owners periodically review current access levels and determine whether users and their associated access rights remain appropriate. Documentation of management review and corrective actions taken are retained. 2. Inactive users' accounts are monitored and removed after a predetermined period of inactivity (i.e., 120 days)</i>	<i>P</i>	<i>M</i>	<i>Y</i>

Appendix 8 - Process-Level Test Plan Template

Department of Veterans Affairs											
Test Plan											
Process											
Reference Number	Location	Risk	Control Objective	Actual Control Activity	Process Owner	Frequency	Sample Size	Test Steps	Workpaper Reference Number	Test Result	Summary of Results
C - 6.1.1.2	VACO	Unauthorized disposal transactions	Disposals of fixed assets and removals from service are properly authorized	The designated Custodial Officer reviews the Turn-in Request for completeness and accuracy of the request. If the Custodial Officer approves the Turn-in Request, the Custodial Officer sends the approved Turn-in Request to Property Management Specialist. I	Custodial Officer	Continuous	45	A. Obtain a list of all equipment disposals between 10/1/07 to 5/31/08. B. For the sample selected obtain Turn-In Request (Form 2237) and print out the equipment preventative maintenance repair record from AEMS/MERS C. Verify that the Turn-In Request is approved (signed and dated) by the Custodial Officer D. Compare info on Turn-In Request to AEMS/MERS to verify accuracy.	X.Y.Z	Failed	Three of 45 Turn-In Requests were not signed by the Custodial Officer.
C - 6.1.1.3	VACO	Disposal of personal property is unauthorized or inaccurately input for processing resulting in an error on the financial statements	Disposals of fixed assets and removals from service are properly authorized	The Property Management Specialist reviews the Turn-in Request and compares the information on the Turn-in Request to the equipment preventive maintenance and repair record in AEMS/MERS to ensure the information is accurate and complete, and that the faci	Property Management Specialist	Continuous	45	A. Obtain a list of all equipment disposals between 10/1/07 to 5/31/08. B. For the sample selected obtain Turn-In Request (Form 2237) and print out the equipment preventative maintenance repair record from AEMS/MERS (signed and dated) C. Verify that the Turn-In Request is approved (signed and dated) by the Warehouse Personnel D. Compare info on Turn-In Request to AEMS/MERS to verify accuracy.	X.Y.Z	Passed	This control appears to be designed effectively and operating as intended.

Appendix 9 - Evidence Request List Template

Department of Veterans Affairs									
Evidence Request List									
Date									
Process									
Sub Process									
As part of the A-123, Appendix A assessment, the Internal Control Service is beginning the testing phase of the assessment. We have identified below evidence that will be needed to allow us to test the operating effectiveness of controls identified during documentation. Upon compilation of the evidence, please group all appropriate Item Numbers together (in folders, binder clips, etc). Thank you for your continued help with our assessment.									
<u>Note:</u> Please be prepared with copies of all requested evidence. The assessment team will not be able to return original copies back to process owners.									
<u>Note:</u> If you are not the responsible party for the specific item, please forward this list onto the appropriate personnel/department.									
Sample Item Number	Location	Process	Sub-process	Control Reference Number	Process Owner	Document Description	Evidence Requested	Date Due	Note
A unique ID number beginning with 1	Name of the site	Relevant key process	Relevant sub-process	Control reference number from the RCM	Name and Title of the Process Owner	Requested test sample/documentation including a description of all supporting documentation	Identifying information (dates, invoice numbers, etc) for selected sample	Date due to testing team	
1	VACO	Funds Management	Accounts Payable	C - 1.3.5.6	Joe Smith, Accountant	Approved invoices and all supporting documentation	Invoice numbers: 2533563 6786366 5678260	05/15/08	

Appendix 10 - Test Sheet

Department of Veterans Affairs
Test Sheet Example

Process

Reference Number	C - 6.1.1.2
Actual Control Activity	The designated Custodial Officer reviews the Turn-in Request for completeness and accuracy of the request. If the Custodial Officer approves the Turn-in Request, the Custodial Officer sends the approved Turn-in Request to Property Management Specialist. If the Custodial Officer rejects the request, the Custodial Officer sends the Turn-in Request back to the assigned VA employee.
Location	Palo Alto, CA
Control Frequency	Continuous
Sampling Unit	Turn-In Request Forms 10/1/07 and 7/31/08)
Sample Size	45
Test Results	Failed
Number of Deviations	3
Findings and Conclusion	Three of 45 Turn-In Requests were not signed by the Custodial Officer.
Sampling Procedure Performed	Explanation of how the sample was selected (i.e. Randomly selected a sample of 3 monthly Property Reconciliations)

Control Attribute Description:

- A. Obtain a list of all equipment disposals between 10/1/07 to 5/31/08.
- B. For the sample selected obtain Turn-In Request (Form 2237) and print out
- C. Verify that the Turn-In Request is approved (signed and dated) by the Custodial Officer
- D. Compare info on Turn-In Request to AEMS/MERS to verify accuracy.

Sample Number	Sample Identification		Control Attribute A	Control Attribute B	Control Attribute C	Control Attribute D	Work Paper Reference
	Title	Date					
1	HP Ultrasound	4/31/06	X	X	#1	X	X.Y.Z
2							
3							

Testing Tickmark Explanation:

- X - Attribute Present; No Exception Noted
- # - Attribute Not Present; Exception Noted

Notes:

- 1. Turn-In Request was not signed by the Custodial Officer.
- 2.
- 3.

Testing:

Performed By:
 Completed On:

Reviewed By:
 Reviewed On:

Appendix 11 - Issue Log Template

Department of Veterans Affairs													
Issue Log													
Date													
ID Number	Process	Sub-Process	Location	Key Control Number	Potential Risk	Control Activity	Frequency	Exception/Finding Type (Design Deficiency, Design Gap, Operating Deficiency)	Exception/Finding	Compensating Controls	Suggested Corrective Action	Management Response	Conclusion (Simple Deficiency, Significant Deficiency, Material Weakness)
Unique identifier	Relevant process	Relevant Sub-process	Location	Key control number from the RCM	Risk for the key control, as stated in the RCM	Control Activity, as stated in the RCM	As stated in the RCM	Select appropriate finding type	If a design gap, copy from the RCM under "design gap." If an operating deficiency, copy from the Test Plan under "summary	List any compensating controls and notes regarding those controls.	What should be done to solve the problem.		Select the appropriate conclusion- Simple Deficiency, Significant Deficiency, Material Weakness
1	Property Management	Personal Property	VACO	C - 8.4.1.1.22	PP&E acquisitions were not authorized resulting in misappropriation of Capital funds.	The Branch Head reviewed the JV and reconciled the JV with the supporting documentation. If any discrepancies existed, he/she would return the JV to the Property Accountant to resolve the error. If no discrepancies exist, he/she would sign and date the JV and return to the Property Accountant. He/she printed and attached screenshots of the PO information (acquisition document control number) and costs.	Continuous	Operating Deficiency	Four exceptions noted. One exception was due to posting prior to JV approval. One exception due to lack of JV approval date. One exception due to lack of supporting documentation. One exception due to inability to reconcile with supporting documentation.	None	Sign and date JV's prior to posting.	Agreed with corrective action	Simple Deficiency

Appendix 12 - Testing Quality Review Checklist



Testing Quality Review Checklist

Originator(s)	
Location	
Process and Sub-Process	
Date Provided	

Reviewers: Place check marks in each of the boxes to indicate review of the attribute. Initial and date the bottom of the column as evidence of your review.

	Associate Director	ICS Director	Other:
Process-level test plan			
Control reference number, control objective, risk, risk level, control activity, Process Owner and frequency correspond to data on RCM			
Sample size is correct based on frequency			
Test steps achieve test objective			
Workpaper reference number is correct			
Test result and summary matches data in test sheet			
Test Sheet			
Reference number matches process-level test plan and RCM			
Control activity matches process-level test plan and RCM			
Control frequency matches process-level test plan and RCM			
Sample size is correct based on frequency			
Test Results matches Finding			
Number of deviations matches test detail			
Findings description is clear and matches test results			
Test attributes achieve test objective and match process-level test plan			
All attributes are completed for each sample			
All exceptions are clearly documented			
Supporting documentation is provided for all exceptions			
Issue Log			
Data on Issue Log matches individual test sheets and process-level test plan			
Initials			
Date			

Appendix 13 - Remediation Plan Template

Department of Veterans Affairs Remediation Plan

Date of Remediation Plan Update: 6/1/2008

Summary Information:

		Control ID(s)	
Issue Reference Number	FC-3	Control ID #1	C-15.6.2
Source of Deficiency	A-123	Control ID #2	C-15.6.7
Fiscal Year	2008	Control ID #3	
Owner	Joe Smith	Control ID #4	
Submission Date	1/1/2008	Control ID #5	
Key Process	PP&E Mgmt		
Sub-Process	Personal Property		
Process Owner	Joe Smith		
Deficiency Category	Control Deficiency		

STATUS
In Progress

Description of Deficiency: Property disposals are not properly authorized. In a sample of 45 disposals, 16 of the Turn-In Request Forms were not signed by the Custodial Officer.

Milestone ID	Milestone Description	Primary Point of Contact (Name, Phone, Email)	Secondary Point of Contact (Name, Phone, Email)	Office Responsible	Estimated Completion Date	Actual Completion Date	% Complete	Comments
FC-3a	Issue memorandum to Custodial Officers	Joe Smith, 202-123-4567	N/A	Property Office	8/31/2008	8/15/2008	100%	
FC-3B	Conduct Training Session	Jane Doe, 202-123-4567	Joe Smith, 202-123-4567	Property Office	8/31/2008		0%	Training Scheduled for 9/1/08