

This document has been  
Rescinded and is located  
in our Archive files.

For Active files, visit  
<http://www.osmre.gov/directiv.htm>



U · S · DEPARTMENT OF THE INTERIOR  
OFFICE OF SURFACE MINING  
RECLAMATION AND ENFORCEMENT  
**DIRECTIVES SYSTEM**

Subject Number:

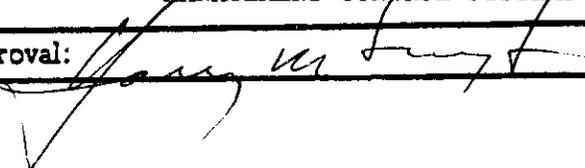
OPM-7

Transmittal Number:

610

Date: APR 30 1990

Subject: MANAGEMENT CONTROL SYSTEMS

Approval:  Title: Director

1. Purpose. This directive provides policies and standards for establishing and maintaining management control systems in compliance with Office of Management and Budget (OMB) Circular A-123, General Accounting Office (GAO) Standards for Control in the Federal Government, the Federal Managers' Financial Integrity Act of 1982 (FMFIA) and Department of the Interior policy.

2. Summary of Changes

a. General. The directive has been revised to:

- (1) Emphasize that internal controls are not confined to areas of accounting and administration, but encompass all areas of management. Therefore, the term internal controls has generally been replaced with the term management controls.
- (2) Establish additional procedures for scheduling special reviews that are not covered in the five-year control plan. (para. 4h and 4i)
- (3) Establish a Management Control Policy Committee to  
a) provide oversight, review and revise agency policy, and b) establish priorities in the correction of management control weaknesses.  
(para. 3k)

b. Quality Assurance. The directive has been revised to emphasize and augment the quality control process used in conducting reviews and following up on completed corrective actions. The revised process includes the development of a Management Control Review Committee and the development of new spot check procedures.  
(para. 4j (6))

3. Definitions. For the purpose of this directive, the following terms are defined:

- a. Management Control. Methods and measures of the Office of Surface Mining Reclamation and Enforcement (OSM) which are designed to prevent or detect waste, fraud, abuse, mismanagement, and other loss by assuring the safeguarding of resources; the accuracy and reliability of information; adherence to applicable laws, regulations, and policies; and promotion of operational economy and efficiency. This term is synonymous with the previously used term "internal control."
- b. Control Standards. The standards issued by the Comptroller General on October 31, 1984, for use in establishing and maintaining systems of management control. These are applicable to all operations and administrative functions but are not intended to limit or interfere with duly granted authority related to development of legislation, rulemaking, or other discretionary policymaking in an agency.
- c. Management Control Documentation. Written policies and procedures, organization charts, manuals, memoranda, flow charts, completed questionnaires, computer software, and related written materials used to describe the management control methods and measures, to communicate responsibilities and authorities for operating management controls, and to serve as a reference for persons reviewing the management controls and their functioning.
- d. Internal Control Reviews (ICR). An ICR is a control evaluation which conforms to the methodology described in the Department's Guidelines for Conducting Internal Control Reviews.
- e. Departmental Functional Review (DFR). A review conducted on components generally found in most bureaus within the Department. Offices with functional responsibilities for these areas develop questionnaires and guidelines that are to be followed in conducting the DFR's.

- f. Alternative Internal Control Reviews (AICR). A control evaluation which encompasses the GAO control standards but which departs from the event cycle methodology described in the Department's Guidelines for Conducting Internal Control Reviews. The concept of an AICR is to concentrate on the highest risk areas of a component using the most effective and efficient means of reviewing the risks. Departmental functional reviews are one type of AICR. Existing review processes which may be modified to qualify as AICR's include OMB Circular A-76 studies, computer security reviews, consulting studies, internal management reviews, personnel operations reviews, and operations evaluations.
- g. Bureau Component. A major organization, program, discrete automatic data processing system, or functional subdivision requiring one or more separate systems of management control to: (1) safeguard resources, (2) assure the accuracy and reliability of timely reports and information, (3) assure adherence to applicable laws, regulations, and policies, and (4) promote operational economy and efficiency.
- h. Internal Control Coordinator. The official designated by each bureau or Assistant Secretary to coordinate and facilitate compliance with the OMB Circular A-123 and relevant guidance issued by OMB, GAO, Office of Financial Management (PFM), and Office of Inspector General (OIG). In OSM, the Internal Control Coordinator is a member of the Operations Evaluation Staff.
- i. Accounting System Nonconformance. A situation in which the design procedures and/or the degree of operational compliance do not provide reasonable assurance that the accounting system conforms to the accounting principles, standards, and related requirements prescribed by the Comptroller General.
- j. Management Control Plan (MCP). A brief written plan which summarizes the agency's risk assessments, planned actions, and management control evaluations to be undertaken to provide reasonable assurance that controls are in place and working. The plan is used to manage FMFIA implementation.

- \*k. Management Control Policy Committee (MCPC). The MCPC is a committee chaired by the Deputy Director, Administration and Finance; other members include the Assistant Directors of the Eastern and Western Field Operations and the Assistant Director for Program Policy. The Chief, Division of Financial Management will act as an advisor to the committee. The committee will review and revise agency policy, establish priorities in the correction and reporting of management control weaknesses, provide the linkage between the identification of material weaknesses and their funding in the budget, emphasize the early warning potential of the management control process, and provide oversight on the management control review and reporting process.
  
- \*l. Management Control Review Committee (MCRC). The MCRC has the responsibility for ensuring that the planning, testing, documentation, and reporting of the management control reviews are performed in accordance with the Departmental and OSM requirements and guidance. The Chief, Operations Evaluation Staff (OES), is the permanent member and chairman of the committee, with three rotating positions to be filled by agency personnel from Eastern Field Operations; Western Field Operations; and Office of the Assistant Directorate, Program Policy.
  
- m. Material Weakness. A specific instance of noncompliance with the FMFIA of sufficient importance to be reported to the President and Congress. Such weakness significantly impairs the fulfillment of an agency component's mission; deprives the public of needed services; violates statutory or regulatory requirements; significantly weakens safeguards against waste, loss, unauthorized use or misappropriation of funds, property, or other assets; or results in a conflict of interest.
  
- n. Reasonable Assurance. A judgment by an agency head based upon all available information that the systems of management control are operating as intended by the FMFIA.

- o. Risk Assessment. A documented review by management of a component's susceptibility to waste, loss, unauthorized use, or misappropriation. As a result each component is given a high, medium or low rating for vulnerability.
- p. Testing. Procedures to determine whether management control systems are working in accordance with established objectives.

4. Policy/Procedures

- a. General. The basic authority for establishing and maintaining agency management controls is vested in the Budget and Accounting Act of 1950, which requires each department and agency to establish and maintain adequate systems of management control.

The FMFIA amended the Budget and Accounting Act by requiring that internal accounting and administrative control procedures be developed by the GAO; annual evaluations be conducted by each executive agency of its systems of internal accounting and administrative controls; and annual reports be submitted by the heads of each executive agency to the President and Congress on the status of the agency's systems of management control.

It is Departmental policy that bureaus and offices establish and maintain effective systems of control. These systems should constitute the full range of management controls necessary to protect and use Government resources effectively and efficiently. All levels of management within OSM should ensure that adequate controls are in place to safeguard agency resources; to maintain the accuracy of data; to promote efficient management; and to comply with prescribed laws, regulations, and policies.

- b. Scope. The provisions of this directive apply to all units within OSM.

c. Responsibilities. Responsibilities for management control systems are as follows:

- (1) The Assistant Secretary - Policy, Management and Budget (PMB)
  - (a) Managing Departmental compliance with A-123 and the FMFIA.
- (2) The Office of Financial Management - PMB (PFM)
  - (a) Providing oversight and guidance to the bureaus and offices concerning the review, evaluation, and maintenance of effective management controls.
  - (b) Managing, directing, and evaluating the Department's reporting under OMB Circular A-123 and the FMFIA.
- (3) Other PMB Offices
  - (a) Other PMB offices have significant Departmentwide A-123 responsibilities. The Offices of Acquisition and Property Management, Information Resources Management, Administrative Services, Personnel, and Budget develop management control guidelines for identified administrative functional areas for which they exercise Departmental oversight responsibility. These offices report periodically to the Secretary on the adequacy of such controls within bureaus and offices.
- (4) Office of Inspector General (OIG)
  - (a) Provide guidance and technical assistance to Departmental management in their efforts to evaluate and improve controls.
  - (b) Evaluate bureau and office compliance with OMB Circular A-123 and the FMFIA, and provide the Secretary with a statement on the adequacy of annual assurance statements provided to the Secretary by the Department's senior management officials.

(c) Audit management control systems, including their related practices and procedures, to ensure they are adequate and will reliably protect and safeguard the efficient and effective use of Government resources.

(d) Determine whether the policies and standards established in accordance with OMB Circular A-123 and the FMFIA are being properly implemented.

(5) Director/Deputy Directors

(a) Ensure that adequate systems of management control are implemented within OSM through the MCPC.

(b) Review control evaluations and promptly take appropriate corrective actions.

(c) Promote a control conscious environment within OSM that keeps managers constantly aware of the need to establish systematic controls, monitor their application, and periodically review their effectiveness.

(d) Ensure that adequate resources are devoted to the Management Control Review Program.

(6) Internal Control Coordinator (ICC)

(a) Develop standards and procedures, guidelines, and reporting requirements necessary to establish and maintain effective management controls.

(b) Establish a review plan to ensure that all agency operations are periodically assessed for vulnerability to fraud, abuse, and waste.

(c) Provide guidance and assistance to OSM organizational components in the conduct of control reviews.

(d) Inform the Director/Deputy Director of significant problems associated with control reviews and recommend corrective action.

(e) Coordinate OSM's reporting on management control reviews to the Assistant Secretary, Land and Minerals Management; the PFM, and the OIG.

(7) Assistant Directors, Heads of Director's Staff Offices

(a) Ensure compliance with this directive and establish adequate management controls within organizational units under their direction.

(b) Ensure that all control reviews for which they are responsible are conducted in accordance with the overall plan.

(c) Inform the Director/Deputy Director, through the Internal Control Coordinator, of major instances of fraud, abuse, and waste.

(d) Identify areas, programs, issues, or concerns for possible evaluation or review, when necessary, through the unscheduled review procedures.

(e) Promote a control conscious environment and ensure compliance by exacting employee accountability through appropriate program objectives, goals and performance standards.

(f) Ensure that adequate resources are devoted to the management control review program.

(g) Develop corrective action plans to correct reported control weaknesses.

(h) Ensure that corrective actions are implemented as scheduled.

(i) Ensure that reports on the status of corrective actions are prepared by the responsible officials in accordance with guidance provided by the Internal Control Coordinator.

- d. Procedures. OSM must provide an ongoing management control process to evaluate controls in accordance with policies, standards and procedures prescribed by Departmental Manual Part 340. The management control evaluation process in OSM will include the following:
- (1) maintaining an inventory of agency components,
  - (2) developing a management control plan,
  - (3) conducting sufficient evaluation of controls to provide a basis for a reasonable assurance determination,
  - (4) providing training, if necessary, to conduct evaluations,
  - (5) monitoring and reviewing the quality of evaluations conducted,
  - (6) monitoring corrective actions through a corrective action tracking system, and
  - (7) reporting evaluation results through an established reporting process.
- e. Component Inventory. The establishment of an agencywide component inventory is the first step in the management control process. The inventory will include all nonpolicy activities and functions, and be properly segmented in size to facilitate review. The inventory will be reviewed and adjusted annually to reflect changes in mission, programs, organization or resources.
- f. Risk Assessments. Each component will be assessed for risk and assigned a risk rating.

Components will be evaluated for risk based on an analysis of the control environment, the inherent risk of the component and a preliminary evaluation of the existing safeguards. Both the analysis of the control environment and the preliminary evaluation of the safeguards are generally subjective reviews based on management's attitude concerning controls and the existence and adequacy of management controls.

The major factors that affect the inherent risk of a component are size of budget, life of component, component administration, results of other studies, responsiveness to recommendations and the component's impact outside the Department.

- g. Scheduling Components for Control Evaluations. The MCPC will meet to discuss risk ratings of components and a schedule of control evaluations. A proposed management control plan (MCP), developed by the Internal Control Coordinator, will identify the risk ratings and schedule components for evaluation over a 5-year cycle. The scheduling and/or risk ratings can be revised annually. In scheduling specific evaluations, priority will be given to high risk components or areas of higher risk within medium or lower rated components.
- \*h. Scheduling Reviews in Addition to Those on the MCP. The subject of the proposed review should be raised as an agenda item by a member of the MCPC. Background papers and other supporting information will be made available to members of the Committee for their review prior to the meeting. The background data should present as complete a picture as possible of the item to be addressed.
- At the meeting, members will have the opportunity to advise, state their opinions, experiences, and concerns regarding the proposed review. Based on the information and counsel received from the MCPC, the Director will make the decision on whether or not to begin a review.
- \*i. Unscheduled Review Procedure. When an issue or concern of a more urgent nature is identified and would require action to begin before the next scheduled MCPC meeting, a memorandum should be submitted from the appropriate management level to the Deputy Director-Administration and Finance. The background data included in the memo should be sufficient to present the most complete information possible and the cognizant official should be ready to brief the Deputy Directors and the Director as necessary. The Director or the Deputy Director-Administration and Finance will then make the decision to begin a review.

j. Guidelines for Conducting Control Evaluations

- (1) General. The Operations Evaluation Staff has primary responsibility for assuring that management control evaluations are conducted. In some cases, OES directly will conduct control evaluations; in other cases it will be the responsibility of agency management officials to perform the evaluations under guidelines supplied by OES. In either case, management officials must cooperate fully in the control evaluation process.
- (2) Evaluation Process. OMB and the Department of the Interior have issued guidelines for performing management control reviews (see 5. References). These guidelines are incorporated by reference herein, and are followed by OSM in defining control systems and conducting and documenting control evaluations.
- (3) Types of Evaluations.
  - (a) Functional Reviews - Certain functional components (such as personnel management, debt collection, and cash management) are identified at the departmental level and specific guidelines (generally in the form of questionnaires) are issued by responsible PBA offices for use in conducting the evaluation.
  - (b) Full ICR's - A detailed examination of events and event cycle(s) of an OSM program or administrative activity to determine if appropriate and adequate internal control objectives and techniques exist to prevent or detail waste, fraud, abuse and mismanagement. Full ICR's must be conducted in accordance with the Department's Guidelines for Conducting Internal Control Reviews.

(c) Alternative ICR's - This approach will be used whenever possible because AICR's are generally more cost effective and efficient than full ICR's. AICR's concentrate on the highest risk areas of a component and can be integrated with other planned reviews such as management studies, operations evaluations, consulting studies, and OMB Circular A-130 Computer Security Reviews.

To avoid unnecessary duplication, reviews conducted by the Operations Evaluation Staff, Personnel Management Evaluations, Property Management Reviews and Acquisition Management Reviews will form the basis of many AICR's.

- (4) Management Control Testing. Control testing is an integral part of the review. Effective management control testing should include a testing plan. Typically, the plan should set forth the test objectives, test methodology, documentation to be reviewed, sampling method, test period, sample size, and the acceptable and nonacceptable error conditions. The testing procedures should be directed at the control techniques employed to accomplish the control objectives for the component. Tests should be limited to that necessary to ensure reasonableness of the controls and to determine whether they are functioning as intended.

Management control testing should include as appropriate:

- (a) Interviewing persons that exercise control functions;
- (b) Observing control procedures;
- (c) Examining documentation that shows evidence of control techniques;
- (d) Performing control procedures on live transactions and comparing results; and
- (e) Direct testing of computer-based control mechanisms by use of dummy transactions.

- (5) Evaluation Documentation. Copies of all completed evaluations will be maintained by the OES. Documentation pertaining to the performance and results of the evaluation should be maintained by those responsible for conducting the evaluation. The responsible official should maintain sufficient evidence to support the review in accord with instructions issued by the Department of the Interior (Financial Systems memorandum No. 90-1) and incorporated here in by reference.

Documentation should include written evidence which sets forth: (1) the officials participating in the review, (2) the controls examined, (3) the extent and type of control tests performed, (4) the analyses of the tests conducted, (5) a description of any weaknesses found, and (6) the actions recommended to correct the weaknesses.

- \*(6) Quality Assurance. Agency management officials and the Internal Control Coordinator have joint responsibility for ensuring that control evaluations are performed properly and accurately reported. To ensure the quality of the control evaluations, OSM has established a permanent Management Control Review Committee (MCRC). The MCRC has the responsibility for ensuring that the planning, testing, documentation, and reporting of reviews is performed in accordance with Departmental and OSM requirements and guidance. The following procedures will govern the MCRC:

- \*(a) Membership. The MCRC will be made up of four members. The Chief, OES, will be the permanent member and chairman of the committee. Three rotating positions on the MCRC will be filled by agency personnel from Eastern Field Operations, Western Field Operations, and the Assistant Directorate, Program Policy. The rotating members will serve a term of one year, but may be reappointed to additional terms. Each committee member will have a designated alternate who is experienced in program/management analysis and/or knowledgeable of the management control review process. The Internal Control Coordinator, while not being a member of the committee, usually will attend all meetings.

\*(b) Meetings. As scheduled by the chairman, the MCRC will meet periodically. The purpose of the meetings will be to (1) review the proposed work plans (including test plans) and (2) review and determine the adequacy of actions taken to complete control reviews and the adequacy of corrective actions for identified control weaknesses. OES and/or program area staff responsible for the review may be asked to attend the meeting to present their views and to provide additional information and clarification for items contained in the report. Approval of the MCRC must be obtained before the final review is submitted to the Director for signature.

If an MCRC member is unable to attend a meeting, the designated alternate from the original member's staff may attend.

\*c) Quality Review. Prior to scheduled MCRC meetings, copies of work plans for upcoming reviews (including the test plans) and final reviews will be distributed to MCRC members. The MCRC members, based on a review of appropriate Departmental and OSM guidance and the information provided, will develop areas for discussion at the meetings. The meetings in many cases will serve as a peer review in which the individual responsible for the review will be required to explain actions taken.

Test plans will be reviewed to ensure that they are prepared in accordance with Departmental and OSM policy and are extensive enough to provide sufficient data about the component being evaluated. Test plans also will be reviewed at the completion of the review to determine if actions taken followed the outline of the plan.

\*(d) Certification by Program Area. On some occasions, when the review or segments of the review are conducted at a field location, an appropriate program official may be required to certify the accuracy and completeness of the data. This will only occur when it is not necessary or feasible for the program staff person to participate in the MCRC meeting. The Internal Control Coordinator will determine when program area certification is required. The program official responsible for certification must be at the Division Chief level or above.

\*(e) Outcome of Meetings. The MCRC will decide if changes are necessary to the proposed work plan and final management control review. The chairman will direct that any appropriate changes be made or additional review work be performed.

5. Reporting Requirements. The performance of control evaluations is a continuous process requiring reports to OMB, the Congress, and the President. Under FMFIA, the Secretary of the Interior has annual reporting responsibility to the Congress and the President on results of evaluations and whether the Department's systems for accounting and administrative control conform to principles, standards and related requirements prescribed by the Comptroller General.

- a. General. In addition to the specific reporting requirements needed to support Departmental reports to the Congress and the President, OSM is required to maintain a formal follow-up system to record and track planned corrective actions and to monitor progress against planned completion dates.
- b. Control Evaluation Reports. As components are evaluated during each fiscal year, OSM is required to prepare and submit reports on evaluation results through the Assistant Secretary for Land and Minerals Management to the Assistant Secretary for Policy, Management and Budget (Office of Financial Management). A copy also must be sent to the OIG. All evaluations are required by the specific due date. (If a due date is not applicable, evaluations should be submitted within 30 days of completion unless otherwise specified.)

- (1) Draft reports must be submitted to the Internal Control Coordinator for review and comment prior to finalization. If in the view of the Internal Control Coordinator appropriate criteria have not been satisfactorily addressed, the report will be returned to the responsible official for correction.
  - (2) Final reports must be submitted to the Management Control Review Committee, through the Internal Control Coordinator, for review and approval before they are submitted to the Director for signature.
- c. Accounting System Review Reports. OSM is required to conduct an annual evaluation of its accounting system to determine compliance with principles, standards, and related requirements prescribed by the Comptroller General.
- (1) The report is to be completed by the Chief, Division of Financial Management (OSM) in accordance with guidance provided by Policy, Management and Budget, through the Internal Control Coordinator.
  - (2) The Management Control Review Committee will review the final report prior to submission to the Director for signature.
  - (3) A copy of the completed report will be submitted to the Assistant Secretary, Land and Minerals Management for signature and subsequent transmission to the PFM and the OIG.
  - (4) If there are significant instances of nonconformance with GAO standards and principles, this information will be included in the annual report. The report will include all situations in which the design procedures and/or the degree of operational compliance does not provide reasonable assurance that the accounting system generally conforms to the principles, standards, and related requirements prescribed by the Comptroller General. Material weaknesses will be reported in the format specified by the Office of Financial Management with plans, schedules, and dates for correction.

- d. Annual Statement on Internal Accounting and Administrative Control. OSM is required to submit to the Assistant Secretary, Land and Minerals Management the results of management control activity for the fiscal year. The statements from OSM and other Departmental bureaus form the basis for the Annual Departmental Statement/Report which is submitted by the Secretary to the President and Congress.
- (1) The Internal Control Coordinator is responsible for preparing the annual statement and a preliminary identification of material weaknesses for the report.
  - (2) The Director and Deputy Director-Administration and Finance are responsible for reviewing and refining the list of material weaknesses.
- e. Tracking and Reporting System. OSM in accordance with Departmental guidance, maintains a formal tracking system to record and track planned corrective actions and monitor progress towards completion.
- (1) The Internal Control Coordinator is responsible for data gathering and reports distribution of the Corrective Action Tracking System (CATS). The CATS will include all components for which weaknesses have been identified.
  - (2) On a quarterly basis, the CATS report will be distributed to Assistant Directors and responsible officials for updating. It is the responsibility of each Assistant Director to ensure that requested information is promptly provided, that information provided is accurate and complete, and that progress is being made to correct both material and nonmaterial weaknesses.
  - \* (3) The Internal Control Coordinator is responsible for verifying that corrective actions on material weaknesses have been completed and that the action taken has corrected the weakness. To ensure that the action taken was sufficient to correct the control weaknesses, the responsible program official must conduct an AICR of the component in

the following year. The AICR should determine whether the action taken corrected the weakness, i.e., procedures are complied with and/or the system works effectively. The OES will notify responsible officials when an AICR is needed. The responsible official will prepare a workplan (including applicable dates) and submit it to the Chief, OES. A copy of the completed AICR must be submitted to the OES for review. The AICR will be approved by the Director.

- \* (4) Before nonmaterial weaknesses are removed from the CATS, the responsible program official is responsible for certifying that the planned corrective action was completed and the action taken corrected the weakness. When all corrective actions pertaining to a particular weakness have been completed, the responsible official must certify it as being completed by signing and dating the CATS report in the lower right hand corner and returning it to OES.
- \* (5) The Internal Control Coordinator will periodically check a sampling of completed nonmaterial weaknesses to ascertain if responsible officials are appropriately certifying items as complete.

Six months after corrective actions have been certified complete by the responsible officials or their designated representatives, the component will be eligible for a random selection spot check. Approximately 10 percent of corrective actions certified complete in the prior 6 month period will be selected for review. The percentage to be reviewed may change based on the number of completed corrective actions in a 6-month period and the degree of risk involved in the weaknesses identified and the planned corrective actions. The spot check, to be performed under the direction of the OES, will verify that the corrective action (a) has, in fact, been completed; (b) is effective; and (c) has eliminated the weakness. The methodology for the spot check procedure will be determined on a case-by-case basis depending on the identified weakness and its planned corrective action. The Eastern Field Operations and the Western Field Operations staff may be required to assist the OES in performing the spot check procedure for field related corrective actions.

The responsible official will be notified in advance of the actual spot check. The Deputy Director-Administration and Finance and the cognizant Assistant Director will be kept informed of the results of the spot checks.

- \* (6) It is the responsibility of the appropriate Assistant Director to ensure that changes in completion dates of nonmaterial weaknesses are held to a minimum.

If a completion date is not going to be met, a memorandum signed by the appropriate responsible official must be submitted to OES explaining the delay. Continued delays will result in a telephone follow-up from OES. If at that time the issue is not resolved, a memorandum to the appropriate Assistant Director will be issued requesting immediate action to complete the corrective action. Date changes for nonmaterial weaknesses are subject to the approval of the Deputy Director-Administration and Finance.

When dates on material weaknesses are proposed to be revised into the next fiscal year, the responsible official is required to prepare a memorandum for the Director's signature to the Assistant Secretary, Land and Minerals Management explaining the reasons for the delay in implementing the corrective action. The memorandum should be routed for surnaming to the appropriate Assistant Director; the Chief, OES; and the Deputy Director-Administration and Finance.

- (7) Quarterly reports on material weaknesses will be submitted to the Department by the Internal Control Coordinator.

6. References

- a. Office of Management and Budget Circular A-123.
- b. Departmental Manual Part 340 1 and 2, Management Control Systems.
- c. Department of the Interior Guidelines for Conducting Internal Control Reviews.
- d. Office of Management and Budget Guidelines for the Evaluation and Improvement of Reporting on Internal Control Systems in the Federal Government.
- e. Financial Systems Memorandum No. 90-1 (February 28, 1990)

7. Effect on Other Documents. Supersedes OSM Directive OPM-7, Management Control Systems, dated June 6, 1988 (Transmittal Number 448).

8. Effective Date. Upon issuance.

9. Contact. Operations Evaluation Staff, (202) 343-7910.

10. Keywords Management Control  
Internal Control  
Corrective Action Tracking System  
Spot Check