

U.S. DEPARTMENT OF ENERGY

Entity Assessment Tool

Fiscal Year 2012 User Guide



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I. Purpose and Objectives

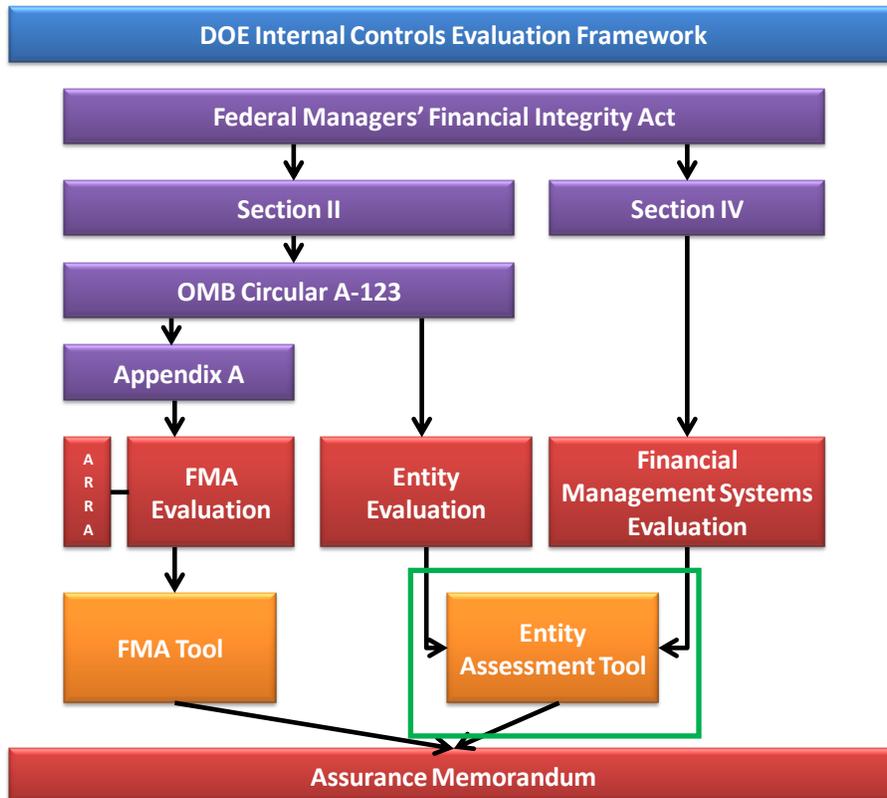
The [Entity Assessment Tool \(EAT\)](#) is designed to allow all [Departmental elements](#) to document their Entity and, if applicable, [Financial Management Systems \(FMS\) Evaluations](#), in a common format to support corporate consolidation and analysis. The completed EAT will be submitted along with the [Assurance Memorandum](#) and will serve as the **primary source of documentation** for the Entity and FMS Evaluations. The EAT will capture the most critical supporting information of these evaluations, including:

- the [basis of evaluation](#) for standardized [control objectives](#);
- the results of the evaluation;
- [impact assessments](#) for significant issues identified; and
- other critical information.

As such, it will not be necessary to maintain additional extensive documentation to support the evaluation, assuming a conscientious job is done in completing the tool.

The framework for the DOE Internal Controls Evaluations process, discussed in detail in the FY12 Internal Controls Evaluations Guidance, is summarized in Figure 1 below. As indicated by the green rectangle, this User Guide focuses on the EAT, the last step prior to reporting results of the Entity and FMS internal controls evaluations in the Assurance Memorandum.

Figure 1: DOE Internal Controls Assessment Framework



A. Use of EAT in the Four Step Evaluation Process



As described in the FY12 Internal Controls Evaluations Guidance, the process for both Entity and FMS internal controls evaluations has four major steps, illustrated above. The purpose of the [EAT](#) is to provide a common template for all [Departmental elements](#) to use when performing the third step of the evaluation process – Document the Evaluation. **Filling out the EAT does not take the place of the actual performance of the evaluation (step 1).** Prior to documenting an evaluation by filling out the EAT; Departmental elements should have completed the performance of that evaluation. Critical processes should have been identified. Risk assessments for each process should have been conducted to identify control weaknesses. Tests of controls should have been performed and critical issues identified. While the EAT can be used to facilitate and guide the performance of the evaluation, it is primarily a way to document the Entity and FMS Evaluations.

Sites will not be required to keep copies of key documents leveraged for the evaluation in a central location. However, the location of the documents should be noted in the EAT and documents must be readily available if requested during controls evaluation or quality assurance reviews by headquarters Office of the Chief Financial Officer (OCFO) staff or peer review teams. FMFIA points of contact should maintain copies of documents that are not readily available or were prepared solely for the purpose of supporting the FMFIA process (e.g., FMFIA meeting minutes, special reviews performed for FMFIA purposes, etc.). Documentation beyond the EAT should be maintained locally unless requested by the OCFO, Inspector General, or peer review teams.

The process of documenting the evaluation using the EAT is best performed as a collaborative effort. Management and subject matter experts (SMEs) should be involved in the documentation as well as the evaluation process. Departmental elements are encouraged to leverage the knowledge of SMEs and others who performed the evaluation in order to accurately document the [bases of evaluation](#) for all of the [control objectives](#) tested during the performance of the evaluation.

B. Major Revisions to the Entity Assessment Tool for FY12

The following is a list of the significant revisions made to the EAT for FY12. These revisions are in part a result of feedback received by the Office of Financial Risk, Policy, and Controls (OFRPC) from participants in the FY11 Entity evaluation process.

Overall Changes

- Users will now need to “set up” their EAT by selecting their Departmental element when the tool is first opened. This will populate the tool with the appropriate control objectives for which documentation must be provided. This will include control objectives for the FMS Evaluation, if applicable to that Departmental element.
- Users are now able to expand the length and width of columns and rows to facilitate easier data input into the EAT.
- A Help tab has been added with links to training guides, official guidance, and a Point of Contacts list for OFRPC.

- A field has been added to capture headquarters programs acknowledgment of field office issues.
- Enhanced view management allows the user to select or deselect columns in the tool.
- Forms based functionality has been added for management of issues and impacts.
- A Manage button has been added (see Appendix) to assist in editing, adding, or deleting issues for the impact assessments and corrective action plans, editing the size of columns and rows, and managing the way the tool is viewed.

Changes to Systems Tab

- The Systems tab of the EAT has been eliminated. Control objectives for the FMS Evaluation will populate on the same tab as the control objectives for the Entity Evaluation, if the Departmental element selected in the initial set up of the EAT is required to perform a FMS Evaluation.

Changes to Entity Evaluation Tab

- The control sub-category Management Philosophy and Style (previously 1.4) has been rewritten to be more concise and combined with the sub-category Integrity and Ethical Values (1.1). The previous sub-category has been deleted.
- The three Information/Communication sub-categories (previously 4.1, 4.2, and 4.3) have been consolidated into one control category, Information/Communication. Sub-categories 4.2 and 4.3 have been deleted.
- Continuity of Operations Planning (new focus area 2.7) has been segregated from the Workforce Planning control sub-category and listed as a separate control objective.
- The control sub-category Travel review and approval (3.1.1) has been re-titled Segregation of Duties and written to incorporate Travel Review/Approval, Payroll/Time and Attendance, Contracting Activities, Training Review/Approval, and Payment/Accrual Review/Approval. Sub-categories 3.1.2 through 3.1.8 have been deleted.
- The Continuous Monitoring Strategy control sub-category and Separate Evaluations control sub-category (previously 5.1 and 5.2) have been consolidated into one control sub-category. Continuous Monitoring Strategy. Sub-category 5.2 has been deleted.
- The Organizational Structure and Assignment of Responsibilities sub-categories have been combined.
- N/A has been added as an option in the Issue(s) Identified column.
- Control categories and sub-categories now allow multiple lines per category/sub-category.
- Carriage return within the Basis of Evaluation cell has been added to enhance viewing of the tool.

Changes to Impact Assessment Tab

- Field offices have been added to the list of impacted entities in the Impact Assessment tab.
- Issues downgraded from a 3 or a 2 to a 1 will automatically be deleted from the Impact Assessment tab.
- The field Accountable Org has been added to distinguish between Reporting entity and Accountable entity.
- The field Resolution Description has been added to minimize required fields and retain optional entry for field use.

Entity Assessment Tool Submission

Please submit your Entity Assessment Tool to the Office of Financial Risk, Policy, and Controls.

II. Getting Started

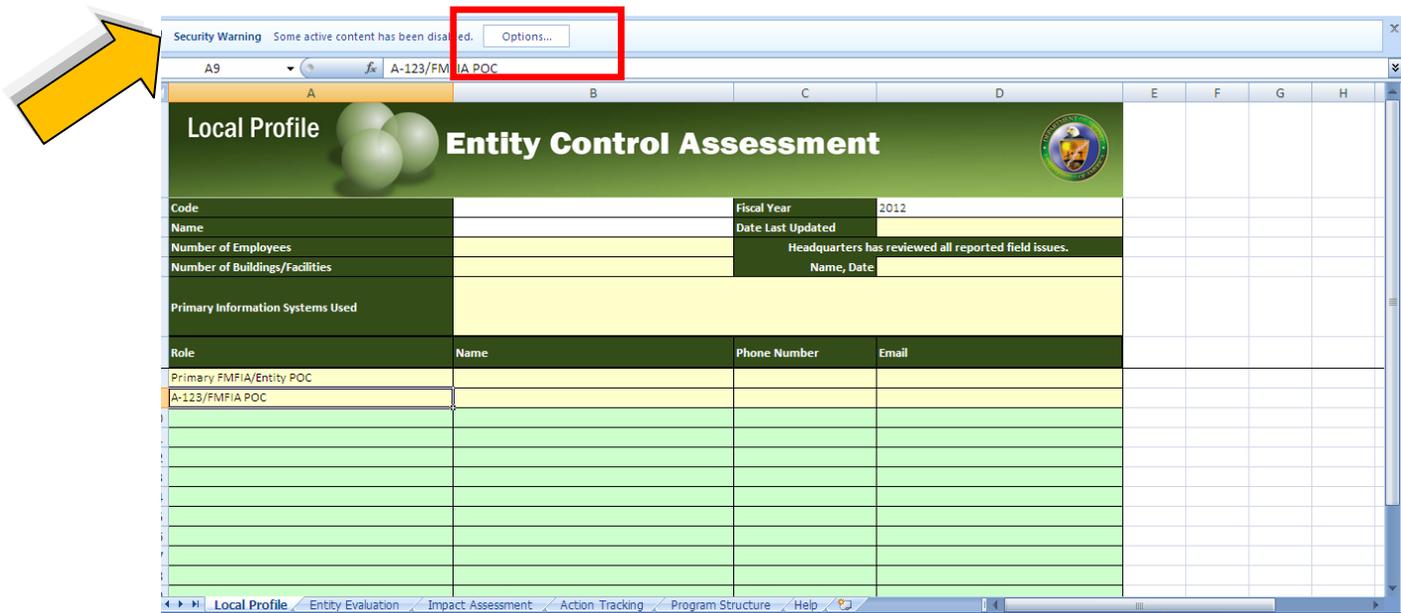
Each FMFIA primary point of contact receives a copy of the EAT, a macro-enabled excel spreadsheet, in electronic form. Prior to beginning the documentation process, please follow the steps outlined below to properly enable the macros in the tool, set up the tool, and save the file.

A. Enabling Macros

After opening the tool the embedded macros must be enabled in order to begin using the tool. Notice the Security Warning options box located on the left side of the tool near the top, identified in Figure 2.

Note: If a Security Warning and Options box does not appear when the tool is opened, then the macros have already been enabled. Skip to [Section II.B.](#)

Figure 2: Security Warning Options Box



The following steps must be executed in order to enable the macros in the tool.

1. Click the *Options* button to the right of the Security Warning label. Once this button has been selected, a Microsoft Office Security Options dialog box titled Security Alert – Macros & ActiveX will appear, as seen in Figure 3, below.
2. Select the *Enable this content* radio button within the opened dialog box.
3. Click OK at the bottom of the dialog box.

Figure 3: Enabling Macros in the Security Alert – Macros & ActiveX Dialog Box



Once Steps 1-3 above have been completed, the macros embedded in the EAT will be enabled and the Tool will be ready for set up.

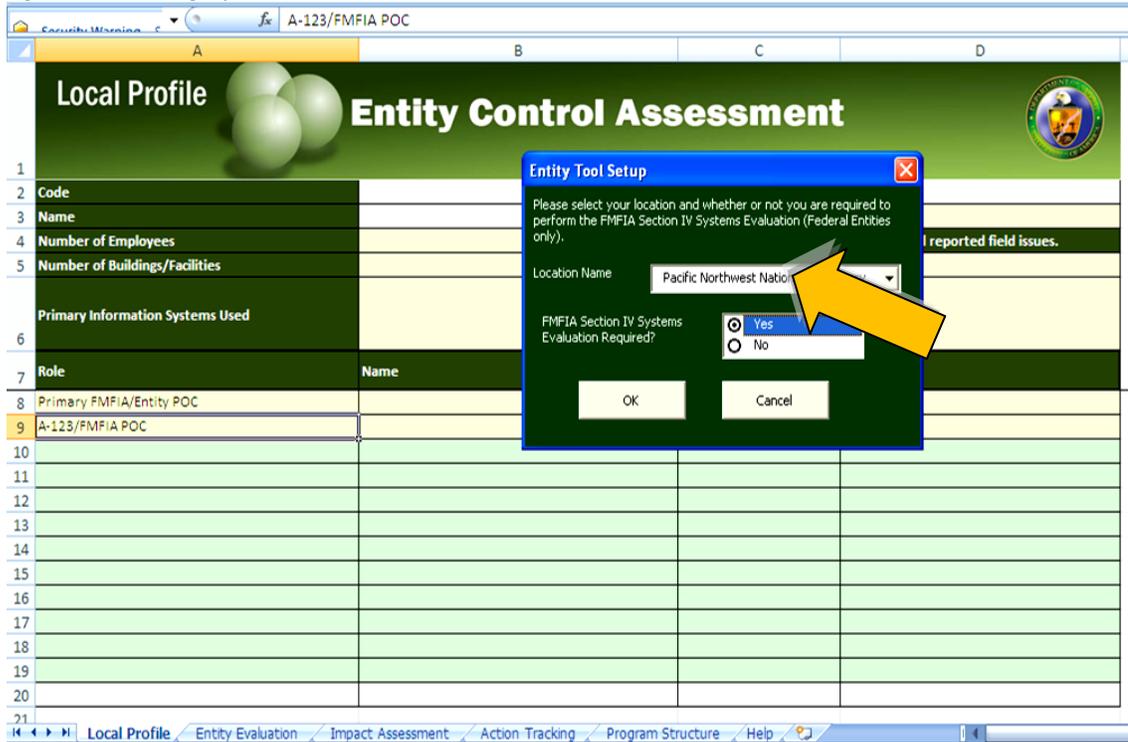
B. Setting up the Tool

The user is required to set up the tool as soon as the tool is opened and macros are enabled, in the Local Profile tab. Tool set up is based on the name of the Departmental element. Those Departmental elements responsible for performing a FMS Evaluation see Section VIII of the FY12 Internal Controls Evaluations Guidance.

The following steps must be executed in order to set up the tool. See Figure 4 below for an illustration.

1. Select the location name drop down button in the Entity Tool Setup dialog box and select the appropriate Departmental element. This dialog box will come up automatically when the tool is opened, assuming macros have been enabled.
2. Select the Yes or No button in the *FMFIA Section IV Systems Evaluation Required* field. **Note:** please see Section VIII of the FY12 Internal Controls Evaluation Guidance in order to determine if the user's Departmental element is required to complete the FMS Evaluation section of the Tool.
3. Click OK at the bottom of the dialog box.

Figure 4: Setting up the EAT



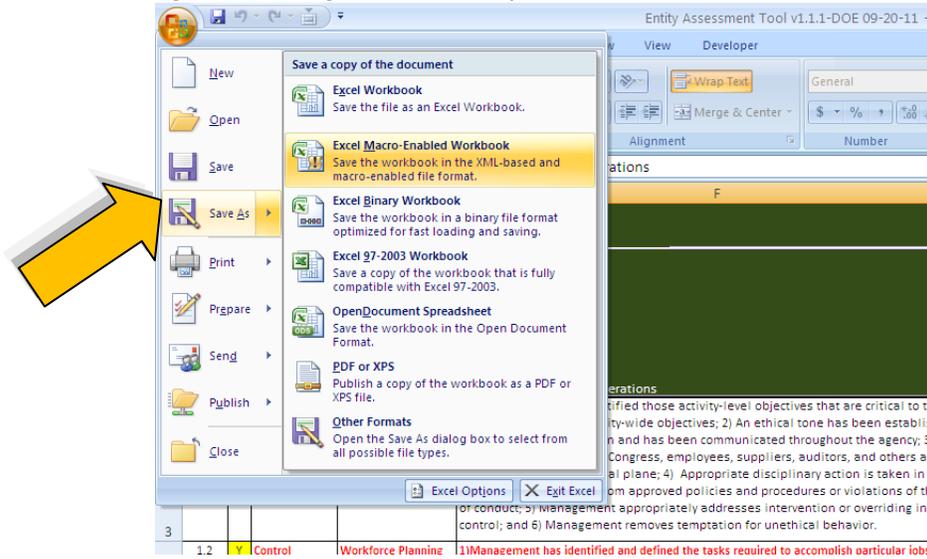
C. Saving to a Local Drive

Once the Tool has been set up and before beginning the documentation process, the tool should be saved to a local drive on the user's computer. Follow these steps to save the tool locally. The first three steps are illustrated in Figure 5.

1. Select the *Microsoft Office* button at the top left hand corner of the tool.
2. Slide the cursor over the *Save As* selection (do not click on this selection) and a *Save a copy of the document* dialogue box will appear to the right with several selections.
3. Select *Excel Macro-Enabled Workbook* in the *Save a copy of the document* box.
4. The *Save As* dialog box will appear. Choose a local drive and change the filename.
5. Select *Save* within the *Save As* dialogue box.

The tool is now saved to a local drive with the user's file name of choice.

Figure 5: Saving the EAT Locally as a Macro-Enabled Workbook



III. Tool Overview

The [Entity Assessment Tool](#) standardizes DOE’s approach to documenting internal control evaluations across the Agency. To do this, EAT is organized into six tabs at the bottom left of the tool. The tabs are:

- Local Profile;
- [Entity Evaluation](#);
- Action Tracking;
- [Impact Assessment](#);
- Program Structure (for your reference); and
- Help (resources).

The **Local Profile Tab** allows the user to enter specific information about the office in which the evaluation has been conducted. This includes Name (of the [Departmental element](#)), Number of Employees, Number of Buildings/Facilities, Primary Information Systems Used (for those elements performing [FMS Evaluations](#)), and Date Last Updated to maintain tool version control. A new field certifying that headquarters has reviewed issues submitted by the field has also been added. Two fields fill in automatically, Code (program code) and Fiscal Year. This tab also includes space to denote contact information and role of the tool users, including name, phone number, and e-mail address.

The **Entity Evaluation Tab** is where the majority of the work is done. It guides the user through the control objectives and allows the user to determine:

- which objectives are applicable;
- what was used as the [basis of evaluation](#) for each objective;
- whether issues have been identified; and
- the severity rating of the issue.

This tab is also used to record supporting documents for the evaluation, date of the evaluation, issue reference, description, date evaluated, and [corrective action plan](#) (CAP) reference. All of these categories will be explained in further detail in [Section IV](#) of this guide.

The **Impact Assessment tab** allows the user to perform an Impact Assessment for all issues identified during the Entity Evaluation. The user can identify and describe each issue's impact(s) on all key programs and sub-programs. This tab also allows the user to project the timing of issues for each sub-program. In addition, the user can describe the impacts of issues on a combination of impact types as they relate to multiple programs and sub-programs.

The **Action Tracking tab** allows the user to enter a summary of the detailed CAPs that are maintained locally. The tab allows the user to maintain current status of the remediation activity, identify all accountable officials for each CAP, provide a Status Update Summary of the current remediation activities, maintain the Target Closure Date for the CAPs, and record the Actual Closure Date once a CAP is closed.

The **Program Structure tab** contains a quick reference guide of DOE program structure and includes a listing of all programs and their relevant sub-programs, as well as program and sub-program codes.

The **Help tab** contains links to the Internal Controls group space on iPortal, FY12 Internal Controls Evaluations Guidance and EAT User Guide and a Points of Contact list for the CFO analysts who can help answer questions about internal controls evaluations and the documentation and reporting process.

IV. Navigating the Tool

This section takes the user through each tab of the EAT, systematically explaining how each field should be completed. We strongly suggest that the user read through the entire section prior to beginning the documentation process, so that a full picture of all of the requirements can be developed.

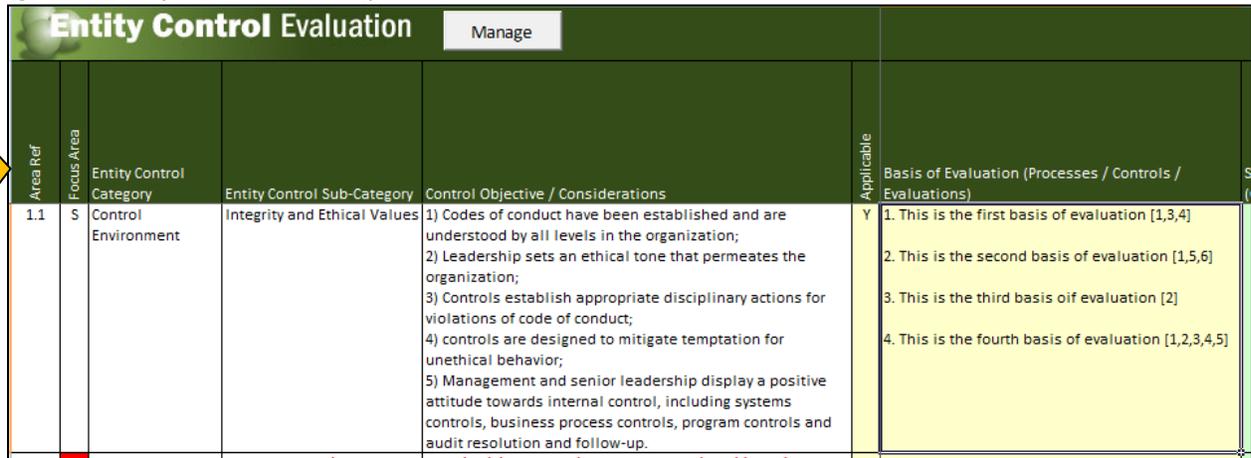
A. Local Profile Tab

The *Local Profile* tab is used to record specific information concerning the entity's site, including those responsible for completing the EAT. Figure 6 below is a snapshot of the *Local Profile* tab. Requirements for each field in the tab are described as follows.

B. Entity Evaluation Tab

The main work in documenting the Entity and FMS Evaluations is done in the *Entity Evaluation* tab. This is where the user records the basis of evaluation for each control objective and identifies whether or not testing of the controls for each objective has revealed any substantive control deficiencies or issues.

Figure 7: Entity Evaluation tab (part 1)



Entity Control Evaluation						Manage
Area Ref	Focus Area	Entity Control Category	Entity Control Sub-Category	Control Objective / Considerations	Applicable	Basis of Evaluation (Processes / Controls / Evaluations)
1.1	S	Control Environment	Integrity and Ethical Values	1) Codes of conduct have been established and are understood by all levels in the organization; 2) Leadership sets an ethical tone that permeates the organization; 3) Controls establish appropriate disciplinary actions for violations of code of conduct; 4) controls are designed to mitigate temptation for unethical behavior; 5) Management and senior leadership display a positive attitude towards internal control, including systems controls, business process controls, program controls and audit resolution and follow-up.	Y	1. This is the first basis of evaluation [1,3,4] 2. This is the second basis of evaluation [1,5,6] 3. This is the third basis of evaluation [2] 4. This is the fourth basis of evaluation [1,2,3,4,5]

The actual EAT contains the complete list of General Accountability Office's (GAO) Standards and Focus Areas.

The following is a description of each column in the *Entity Evaluation* tab, as they appear on the screen, from left to right. Those columns that require user data input have a further description of the specific requirements for each field. Refer to Figure 7 above and Figure 8 below for a visual representation of the fields addressed in this section.

Area Reference Column: This is a system reference number to discretely identify each entity control standards within the five GAO standards denoted in the Entity Control Category column.

Focus Area Column: This is a system reference to differentiate between DOE-designated Focus Areas (Indicated with a Y) and all other Entity Control Categories (Indicated with an S).

Entity Control Category Column: Identifies the specific GAO Internal Control Standard with which each Entity Control Sub-Category is associated.

Entity Control Sub-Category Column: Defines the specific area within each GAO Standard that is being evaluated.

Figure 8: Entity Evaluation tab (part 2)



Control Objective / Considerations	Applicable	Supporting Data / Metrics / Info (Optional)	Date Evaluated	Issue(s) Identified	Issue Ref	Issue Description
1) Codes of conduct have been established and are understood by all levels in the organization; 2) Leadership sets an ethical tone that permeates the organization; 3) Controls establish appropriate disciplinary actions for violations of code of conduct; 4) controls are designed to mitigate temptation for unethical behavior; 5) Management and senior leadership display a positive attitude towards internal control, including systems controls, business process controls, program controls and audit resolution and follow-up.	Y		12/3/2011	Yes	BNLI0001	This is the description of the Issue for Integrity and Ethical Values

Control Objectives / Considerations: Identifies the key objectives to be achieved by the internal control in each area, as well as specific types of control issues that should be considered when performing the evaluation.

Review the Control Objectives/Considerations for each control area to ensure a complete understanding of the type of control issues that should be considered and help determine which key offices/individuals should be involved in evaluating each area.

Determine local information to be leveraged or evaluation activities to be performed in assessing each area of the GAO Standards.

Applicable Column: Allows the entity to determine if the Control Sub-category applies. If the Control Sub-category does not apply, then the user may enter N/A in this column. However, prior to making this determination, the user may want to consider whether or not the Departmental element has a direct or indirect interest in that particular area. Does the Departmental element have:

- area lead/ownership (direct interest),
- oversight responsibility (direct interest),
- customer service issues that may not be picked up by the Owner (indirect interest),
- issues rising from the use of facilities/services (indirect interest), or
- dependent relationship with the issue area owner/lead (indirect interest).

Basis of Evaluation Column: The Basis of Evaluation represents the key information or activities leveraged/performed to provide reliable support for assurances that the control objectives and considerations have been addressed. The basis of evaluation must be a tangible and documented activity to be valid, such as safety managers’ reports, annual infrastructure reports, bi-annual workforce planning survey results, etc.

The Entity Evaluation and FMS Evaluation are assessments of how well internal controls are working in each of the Entity Control Sub-categories listed in the EAT. Thus, the Basis of Evaluation column should list a brief description, of the documents that were relied upon to support the evaluation of the effectiveness of those internal controls. Completing the Supporting Data / Metrics / Information column is encouraged to support the basis of evaluation and later analysis or review.

The following are characteristics of a reasonable basis of evaluation:

- leverages existing evidence to the extent possible,
- directly relevant to the GAO Standard and control sub-category,
- concise, but clear and descriptive,
- linkage between the basis of evaluation and the GAO Standard is readily apparent to a reasonable person, and
- does not require technical expertise or knowledge to understand.

The following data types would be considered acceptable bases of evaluation.

- **External Reports** – Specific Inspector General (IG) and GAO Reports or other external independent reports,
- **Internal Reports** – Specific internal audit reports; reports from oversight offices (e.g. safety/security), etc.,
- **Performance Metrics** – Results of specific performance metrics relevant to the control standard areas, such as safety statistics at facilities, skills gap hiring data, etc.,
- **Periodic Review Results** – Results from specific reviews performed, which provide insight into the status of control areas, such as quarterly safety managers reviews, annual ethics reviews by the General Counsel’s Office, etc.,
- **Planning Documents** – Specific planning documents, which reflect the results of a point-in-time assessment of control areas, and
- **Any other bases which provide direct insight into the status** of the site’s controls in the GAO Standard Areas, such as activities, incidents, and observations.

The following would **NOT** be acceptable bases of evaluation:

- “Contractor Assurance Systems” – This is too general. Unable to see direct tie to any specific GAO standard.
- “DOE Order XXX” – Orders, policies, etc., define how things should be done, but they do not provide any insight into how things are actually operating (i.e., the current status of controls).
- “5 Year Site Plan” – Can be a basis, but would need more information to be acceptable or traceable to a specific standard.
- “FY 12 IG and GAO Reports” – This is too general. Such reports can be a basis when referencing specific reports that relate to specific GAO Standard areas.
- A general description of processes that take place within the organization to satisfy a particular criterion, without reference to specific and tangible documents that could substantiate that these processes take place.

Below are several examples of well-documented bases of evaluation for specific Entity Control Sub-categories listed in the EAT. Remember, the basis of evaluation is looking for outcomes and results.

Infrastructure

- 2010 5-Year Site Plan (Infrastructure status report section),
- Safety Managers’ annual facility reports,
- 2011 Facility recapitalization plan, and
- Quarterly deferred maintenance reports.

Workforce Planning

- Bi-annual Workforce Planning Survey results,

- FY 10 Strategic Plan, Workforce profile and planning section, and
- Priority hiring program results, which focus on hiring in critical skills gap areas.

Technological Capabilities

- Program X technology road-map,
- GAO Report #123, which evaluated whether the program had emerging technology issues,
- FY 11 program data call results for technology needs, and
- FMFIA Survey Technology Status Questions.

Project Cost Management (PCM)

- Quarterly Project Cost Management performance metrics results, and
- IG Report #123, which evaluated PCM status for key site projects.

Supporting Data Column – This column is used to provide supporting data, metrics, and information to further support the basis of evaluation. The following examples demonstrate this type of information.

Infrastructure

- Increasing trend in facility down-time.
- 25% increase in safety incidents.
- Increasing deferred maintenance statistics.

Workforce Planning

- Increasing trend in critical skills gaps.
- Increasing hiring percentage in critical skills areas.
- Increase or decline in annual staffing levels.

Technological Capabilities

- Increasing gap between technology development planned and actual schedules.
- 25% increase in technology requirements.
- Decreasing materials supply/availability data.

Project Cost Management

- Cost and Schedule trend (e.g., 25% of projects behind original cost and schedule).

Date Evaluated Column: Record the date the evaluation of the sub-category was completed.

Issue(s) Identified Column: Select from the drop down selection one of the following: a) *Yes* = an issue has been identified in this area; or b) *No* = No issues have been identified in this area.

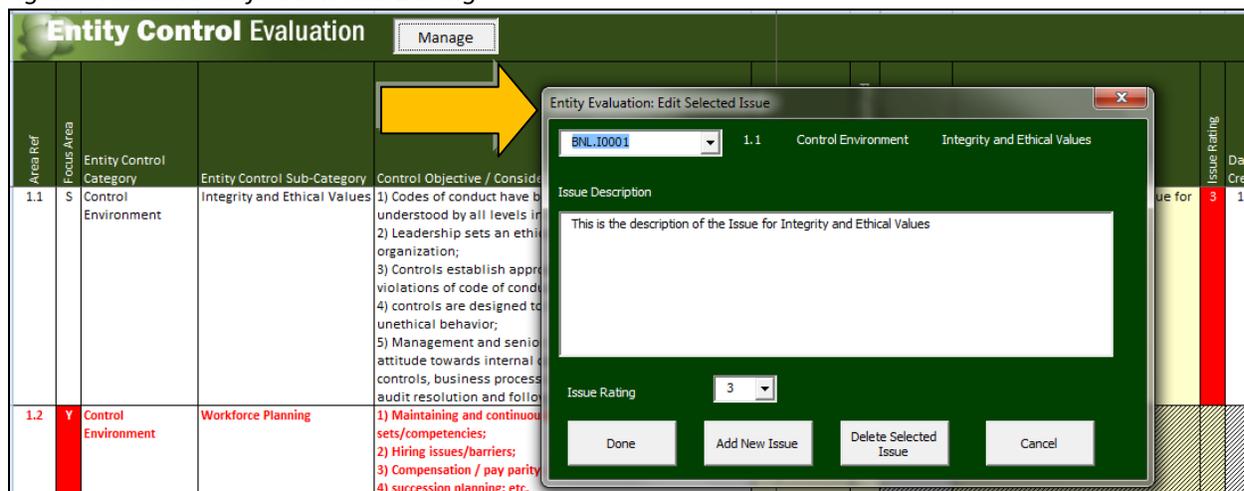
Below is a list of items to consider when identifying issues.

- Use information gathered for the basis of evaluation to assist in determining whether or not a control is functioning as intended.
- Determining the magnitude or potential impact of issues is not important at this point.
- Issues represent areas where certain control objectives are not being met or are trending towards not being met in an efficient, effective manner. In other words, these are areas where controls are breaking down or not functioning properly.
- Inability to define a reasonable basis of evaluation may in itself indicate a core control issue.

Issue Reference Column: This field will automatically populate in order to discretely identify each issue in the Evaluation tab.

Description of Issue Column: Once the user has selected Yes in the Issue(s) Identified column, a dialog box titled *Entity Evaluation: Edit Selected Issue* will automatically appear (see Figure 9)

Figure 9: Issue Identification and Editing



Follow these steps to successfully add an issue:

1. Record a brief description of the issue(s) identified for that particular Entity Control Sub-Category.
2. Select the issue rating for the identified issue.
 - a. 3 = Immediate Significant Issue,
 - b. 2 = Potential Significant Issue, or
 - c. 1 = Non-Significant Issue.
3. Click *Done* when steps 1 and 2 have been completed.

The following provides guidelines for rating issues identified. All issues rated 2 or 3 must have corrective action plans developed to address necessary remediation activities.

3 = Immediate Significant Issue

A rating of 3 would be appropriate for an issue that has a significant negative impact on:

- meeting mission or mission support objectives,
- operating in a safe/secure manner, or
- meeting external commitments (e.g., DOD, DHS, etc.).

This would include issues that are currently negatively influencing outcomes or that will most likely have a negative impact within the next year if not addressed. This would also include issues that have resulted in the entity managing an activity at an unacceptable level of risk.

2 = Potential Significant Issue

A rating of 2 would be appropriate for an issue that may have a significant negative impact on:

- meeting mission or mission support objectives,
- operating in a safe/secure manner, or
- meeting external commitments (e.g., DOD, DHS, etc.).

This would include potential future issues (i.e., likely impacts are a year or more away) that are:

- trending towards negative impacts,
- trending towards management at unacceptable risk levels, or
- will negatively influence outcomes, if not addressed.

1 = Non-Significant Issue

A rating of 1 would be appropriate for an issue, which would not have a significant current or potential future negative impact on:

- meeting mission or mission support objectives,
- operating in a safe/secure manner, or
- meeting external commitments (e.g., DOD, DHS, etc.).

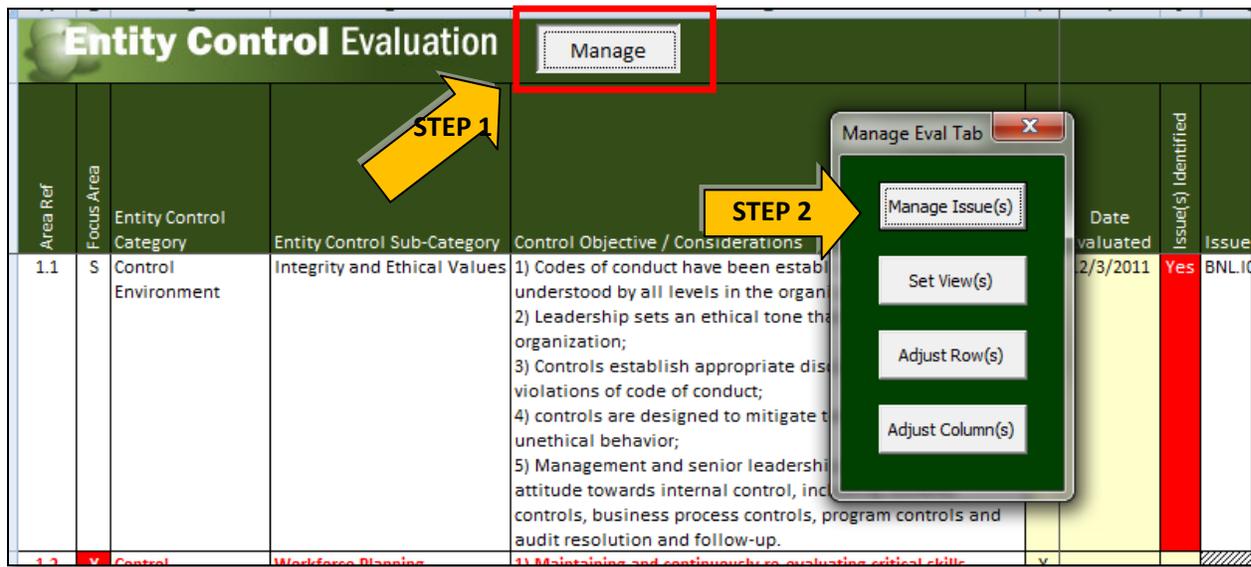
As in any rating system, the determination of significant is ultimately a subjective decision to be made by the site. However, careful consideration of the impacts on mission/mission support, safe or secure operations, and meeting commitments, as noted above, is a good first level measuring tool. In addition, you may consider the following, which may indicate significance of an issue:

- substantially impairs mission,
- violates significant statutory or regulatory requirements,
- substantially weakens safeguards against waste, loss misuse,
- results in conflict of interest,
- merits attention of the President and Congress,
- exists in majority of programs, functions or organizations and can cause harm, though minor individually, because the aggregate is significant,
- could result in significant losses or unallowable costs,
- endangers national security,
- subject of adverse media coverage, adverse audit reporting and adverse Congressional interest, and
- could reflect adversely on management integrity if not reported.

Also, please note that an identified issue may not be totally under the site's control. For example, operations of another site or program may negatively impact the site's ability to accomplish its core missions. These issues should be raised as well when considering the GAO standards and identifying issues. This is critical as these issues will also be provided to those sites or programs for review and potential action.

An issue can be edited, added, or deleted by selecting the *Manage* button at the top of the page of the Entity Evaluation sheet, as shown in Figure 10, below.

Figure 10: Managing an Issue through the Manage Button

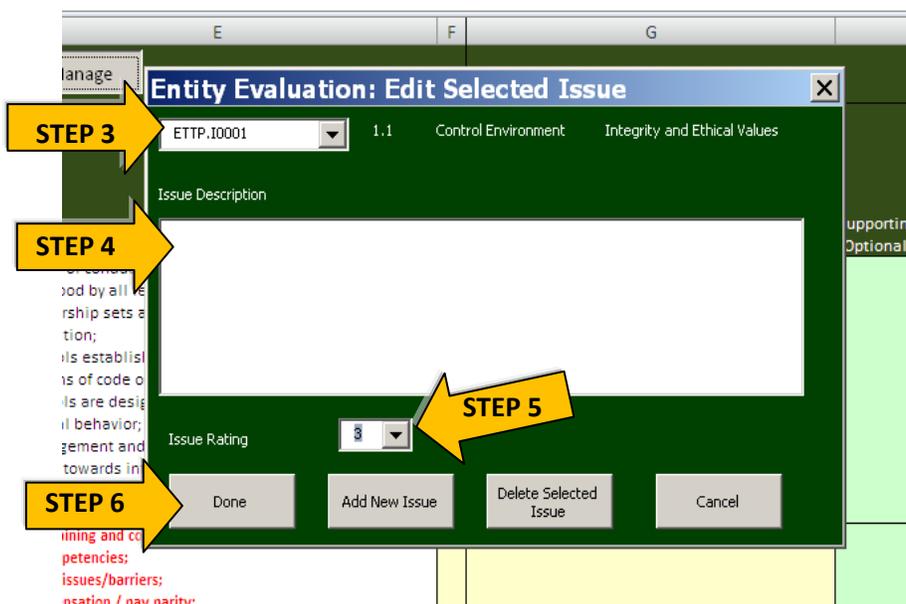


To edit an issue complete the following steps.

1. Click the *Manage* button at the top left corner of the Entity Evaluation tab.
2. A dialog box titled *Manage Eval tab* will appear. Click the *Manage Issue (s)* button in that dialog box.
3. Select the *Issue Ref* number from the drop down menu in the top left corner.
4. Edit the general description in the issue description box.
5. Select the *Issue Rating* dropdown box to change the issue rating, if necessary.
6. Select *Done* when complete.

Steps 3-6 above are illustrated in Figure 11.

Figure 11: Editing an Issue



After completing the steps above, note that the Issue Reference column described above was automatically populated. Also note that the Issue Description and Issue Rating columns have been populated with the text entered through the Entity Evaluation: Edit Selected Issue dialog box

These six steps can be followed to add or delete an issue by clicking the *Add New Issue* or *Delete Selected Issue* buttons, respectively, in the *Entity Evaluation - Edit Selected Issue* dialog box.

Issue Rating Column: - This field will automatically populate when the rating is selected in the *Description of Issue Column Entity Evaluation* dialogue box.

Date Issue Created Column: This field will automatically populate with the current date when an issue is created.

CAP Reference Column: This field will automatically populate with an alphanumeric CAP reference number.

Entity Control Sub-Category POC: This is an optional section in which the user can indicate the name of the primary point of contact responsible for completing the evaluation of that particular Entity Control Sub-category.

User Field One and Two Columns: This column can be used to keep record of any additional information the user finds helpful in performing the evaluation and documentation process.

C. FMS Evaluation Section of Entity Evaluation Tab

The EAT will automatically populate additional control objectives for those Departmental elements responsible for performing a FMS Evaluation in accordance with Section IV of FMFIA. This automatic population will happen if the user indicates responsibility for a FMS Evaluation during the initial set-up of the EAT described in [Section II.B](#) of this User Guide. **If no additional control objectives appear for the assessment of financial management systems, please move on to [Section IV.D](#) of this Guide.**

Figure 12 below is a snapshot of the FMS Evaluation section of the Entity Assessment tab, for illustration purposes; certain columns are not shown. A description of the criteria for each field in this section follows.

Figure 12: FMS Evaluation Section of the Entity Assessment tab

Area Ref	Focus Area	Entity Control Category	Entity Control Sub-Category	Control Objective / Considerations	Applicable	Basis of Evaluation (Processes / Controls / Evaluations)	Supporting Data / Metrics / Info (Optional)	Date Evaluate
6.3	S	Section II: Systems	Transactions	Systems provide use of the Standard General Ledger at the transaction level	Y			
6.4	S	Section II: Systems	Financial Reporting	Systems provide Timely, useful reports on financial information and performance measures	Y			
6.5	S	Section II: Systems	Compliance	Systems support budget preparation, execution and reporting in accordance with Office of Management and Budget	Y			
6.6	S	Section II: Systems	Standards	Systems adhere to design, development, operation and maintenance requirements	Y			
6.7	S	Section II: Systems	Security	Systems incorporate Government Information Security Reform Act and other Government-wide computer security requirements	Y			
6.8	S	Section II: Systems	Documentation	Systems are supported by up-to-date systems documentation adequate to user needs	Y			
6.9	S	Section II: Systems	Internal Controls	Systems contain appropriate internal controls	Y			
6.10	S	Section II: Systems	Training and Support	Adequate systems training and user support services are provided	Y			
6.11	S	Section II: Systems	Maintenance	Ongoing maintenance of systems is conducted for continued effective and efficient operations	Y			
6.12	S	Section II: Systems	Federal Accounting Standards	Systems support adherence to Federal accounting standards	Y			

Area Reference Column: This is a system reference number to discretely identify each FMS conformance criterion in the Entity Control Sub-category column.

Focus Area Column: This is a system reference to differentiate between DOE-designated Focus Areas (Indicated with a Y) and all other Entity Control Categories (Indicated with an S).

Entity Control Category Column: Automatically populates with Section IV Systems to distinguish the Entity Control Sub-Category from the Entity Assessment section.

Entity Control Sub-Category Column: Identifies each FMS conformance criterion that is being evaluated.

Control Objectives / Considerations: Identifies the key objectives and specific criteria against which relevant financial systems are evaluated.

Review the Control Objectives/Considerations for each control area to ensure a complete understanding of the type of control issues that should be considered and help determine which key offices/individuals should be involved in evaluating each area.

Determine local information to be leveraged or the evaluation activities to be performed in assessing each area of the Financial Management Systems criteria categories.

Applicable Column: Although the user may have selected FMS during the setup, not all of the populated categories may apply. Checking this column allows the user to indicate whether the FMS conformance criteria apply. If the conformance criterion does not apply, the user may enter N/A in this column, which will grey out the rest of the row. However, prior to making this determination, the user may want to consider whether or not the Departmental element has a direct or indirect interest in that particular area. Does the Departmental element have:

- area lead/ownership (direct interest),
- oversight responsibility (direct interest),
- customer service issues that may not be picked up by the Owner (indirect interest),
- issues rising from the use of facilities/services (indirect interest), or

dependent relationship with the issue area owner/lead (indirect interest).

Basis of Evaluation Column: The Basis of Evaluation is a short description of the tangible evidence used to assess whether a Control Objective is effectively deployed and properly implemented or not. System owners should determine whether the financial systems conform to federal FMS requirements. These requirements are intended to advance federal financial management by ensuring that federal financial management systems can and do provide reliable, consistent handling of financial data and that they do so on a basis that is uniform across the federal government from year-to-year, consistently using generally-accepted accounting principles.

The FMS Evaluation is an assessment of how well internal controls are working in each of the Entity Control Sub-Categories listed in the EAT. Thus, the Basis of Evaluation column should list a brief description of the documents or tools that were used to evaluate the effectiveness of those internal controls. Completing the Supporting Data / Metrics / Information column is encouraged to provide a narrative that supports the basis of evaluation, analysis or review.

The following are characteristics of a reasonable basis of evaluation:

- leverages existing activities to the extent possible,
- directly relevant to the federal financial management systems requirements ,
- concise, but clear and descriptive (spell out acronyms),
- linkage between the basis of evaluation and the Entity Control Sub-Category and objective is readily apparent to a reasonable person, or
- does not require technical expertise or knowledge to understand.

The following data types would be considered an acceptable basis of evaluation.

- **External Reports** – Examples: Financial Systems Integration Office (FSIO) certification, Manufacturer’s certifications, annual external audits
- **Internal Reports or observations** – Examples: FISMA testing results, internal audit reports, activities, incidents
- **Performance Metrics** – Quantitative measurements analyzed and compared to industry standards or government requirements
- **Periodic Review Results** – Examples: Planning or assessment documents –Any other basis which provide direct insight into the status of controls

The following would **NOT** be an acceptable basis of evaluation:

- Contractor Assurance Systems,
- DOE Order XXX – Orders, policies, etc. define how things should be done, but they do not provide any insight into how things are actually operating (i.e. the current status of controls),
- 5 Year Site Plan – Can be a basis, but would need more information to be acceptable / traceable to a specific standard,
- FY 12 IG and GAO Reports – this is too general. Such reports can be a basis when referencing specific reports that relate to specific GAO Standard areas, and

- A general description of processes that take place within the organization to satisfy a particular criterion, without reference to specific and tangible documents that could substantiate that these processes take place.

Below are several examples of well-documented bases of evaluation for specific Entity Control Categories listed in the EAT. Remember the Basis of Evaluation is looking for outcomes and results.

Figure 13: Example of a Reasonable Basis of Evaluation

Control Objective/Consideration	Basis of Evaluation
Ongoing maintenance of systems is conducted for continued effective and efficient operations	Vendor notifications for security patches, database upgrades, and other maintenance patches were reviewed and verified that they have been applied to the appropriate systems.

Date Evaluated Column: Record the date on which the evaluation of the sub-category was completed. For instance, this is not the date of a report being used as the basis of evaluation, but the date that the document was reviewed for the FMS evaluation.

Issue(s) Identified Column: Select from the drop down selection one of the following: a) *Yes* = an issue has been identified in this area or b) *No* = No issues have been identified in this area.

If system testing reveals that the system does not adequately conform to a particular criterion, the user should select *Yes* in this column.

Below is a list of items to consider when identifying issues.

- Use information gathered from the Basis of Evaluation to assist in determining whether or not a conformance with financial management systems requirements.
- Determining the magnitude or potential impact of issues is not important at this point.
- Issues represent areas where certain control objectives are not being met or are trending towards not being met in an efficient, effective manner. These are areas where controls are breaking down or not functioning properly.
- The inability to define a reasonable basis of evaluation may in itself indicate a core control issue.

Issue Reference Column: This field will automatically populate in order to discretely identify each issue in the Evaluation tab.

Issue Description Column: Once the user has selected *Yes* in the Issue(s) Identified column, a dialog box titled *Entity Evaluation: Edit Selected Issue* will automatically appear. Please refer to [Figures 10](#) and [11](#) above for illustrations of the steps described below to successfully add an issue:

1. Record a brief description of the issue(s) identified for that particular Entity Control Category.
2. Select the issue rating for the identified issue. A more detailed explanation of this rating system can be found on the next page, in the Issue Rating column description.
 - a. 3 = Immediate Significant Issue;
 - b. 2 = Potential Significant Issue; or
 - c. 1 = Non-Significant Issue.
3. Click Done when steps 1 and 2 have been completed.

Once these steps have been completed, note that the Issue Reference column described above was automatically populated. Also note that the Issue Description and Issue Rating columns have been populated with the text entered through the Entity Evaluation: Edit Selected Issue dialog box.

An issue can be edited, added, or deleted by selecting the Manage button at the top of the page of the Entity Evaluation, as shown in Figure 11 and instructions above.

Issue Rating Column: - This field will automatically populate when the rating is selected in the Description of Issue Column Entity Evaluation dialogue box. Please revisit [Section IV.B](#) for a detailed explanation of the risk rating system used in the EAT.

Date Issue Created Column: This field will automatically populate with the current date when an issue is created.

CAP Reference Column: This field will automatically populate with an alphanumeric CAP reference number.

Entity Control Sub-Category POC: This is an optional section in which the user can indicate the name of the primary point of contact responsible for completing the assessment of that particular Entity Control Sub-Category.

User Field One and Two Columns: This column can be used to keep record of any additional information the user finds helpful in performing the evaluation and documentation process.

D. Impact Assessment Tab

The Impact Assessment is critical to help management understand the magnitude of the potential negative consequences that are occurring or could occur due to the control breakdown. The Impact Assessment is also critical in supporting management with prioritization of key issues, ensuring that affected areas within DOE are aware of the issues and impacts.

Impact Assessment is only required for critical issues, those rated a 2 or 3. As such, the Impact Assessment tab will only display issue areas that need to be addressed based on the ratings given in the Entity Evaluation tab.

Figure 14 below is a snapshot for illustration and certain columns are not shown. A detailed description of each column in the Impact Assessment tab, and the criteria for data input, follows.

Figure 14: Impact Assessment tab

Impact Assessment										Manage	
Issue Ref	Impact Assessment Status	Date Closed	Area Ref	Entity Control Area	Entity Control Sub-Category	Issue Rating	Issue Description	General Impact Description	Accountable	Impact Ty	
BNL10001	In Progress		1.1	Control Environment	Integrity and Ethical Values	3	This is the description of the Issue for Integrity and Ethical Values	This is the impact description for Issue 1	A		
BNL10003	In Progress		1.1	Control Environment	Integrity and Ethical Values	2	This is issue 3	This is the impact description for Issue 3	R		

Issue Reference Column: This field will automatically populate from the Entity Evaluation tab system reference number to discretely identify each issue identified in the Evaluation tab.

Impact Assessment Status Column: Select the status of actions to address the issue and related impacts from the drop down menu.

- **In progress** – Indicates that actions have not yet been completed to resolve the issue and mitigate the stated impacts.
- **Completed**- actions have been completed to resolve the issue and mitigate the stated impacts. This is not interdependent with the status of the Corrective Action Plan in the Action Tracking Tab.
- **Closed** – Actions have been completed to resolve the issue and mitigate the stated impacts. This is interdependent with the status of the related Corrective Action Plans in the Action Tracking tab.

Date Closed - Record the date the actions were closed to resolve the issue and mitigate the stated impacts. This is interdependent with the status of the related Corrective Action Plans in the Action Tracking tab.

Area Reference Column: This field will automatically populate from the Entity Evaluation tab system reference number to discretely identify each Entity Control Category.

Entity Control Area Column: This field will automatically populate from Entity Evaluation tab to identify the appropriate GAO Standard to which the issue relates.

Entity Control Sub-Category Column: This field will automatically populate from Entity Evaluation tab to define the specific category within its GAO Standard to which the issue relates.

Issue Rating Column: This field will automatically populate from the from the Entity Evaluation tab.

Issue Description Column: This field will automatically populate from the from the Entity Evaluation tab.

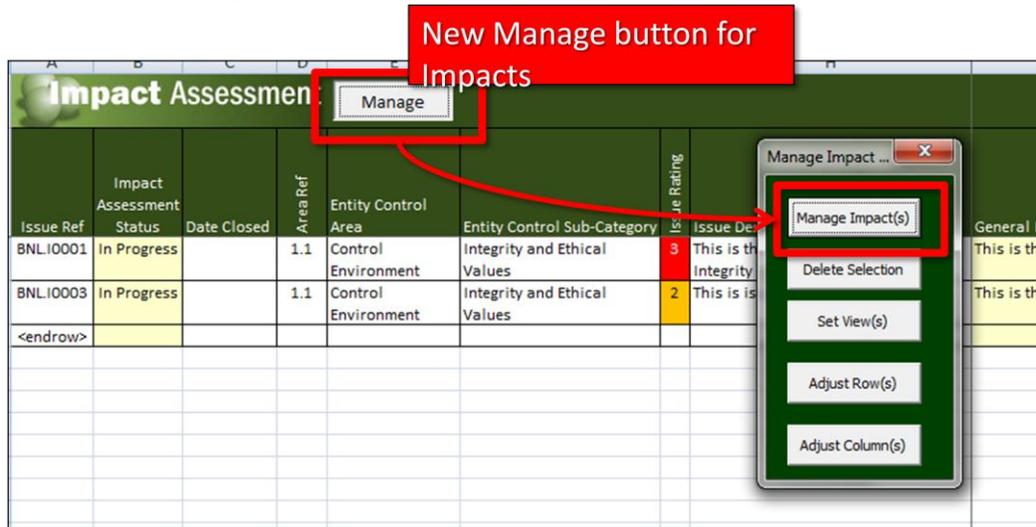
General Impact Description Column: Provide a general description of the impact of the control issue. Focus on type and general scope of impact. Example – *Impacts ability for HSS to accomplish core missions and places Security staff at unacceptable safety and security risk.*

Accountable Column: Provides a drop down menu for the user to select “A” for Accountable entity or “R” for Reportable entity. The “A” selection should be used in all cases where departmental elements are identifying issues that they are responsible for addressing. The “R” selection should be used by headquarters elements on their consolidated EAT tools, when reporting issues or impacts that were reported by their field offices.

Impact Type Column: Identify all types of impacts from this issue. The identification of multiple types of impacts can be made by selecting the *Manage* button at the top left corner of the page. Click on the button and follow these steps:

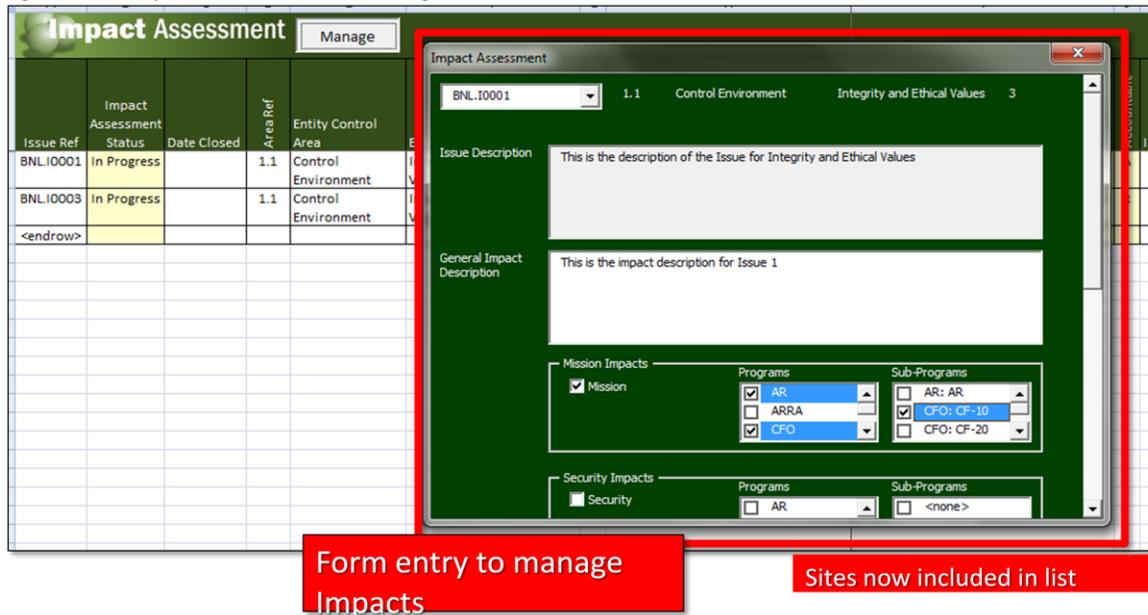
1. A dialog box titled *Manage Impacts* tab will appear. Click the *Manage Impact(s)* button within that dialog box.

Figure 15: Managing Impacts



2. A new dialog box titled *Impact Assessment* will appear. Select the issue reference number from the drop down menu at the top left corner of the Impact Assessment dialog box.

Figure 16: Impact Assessment Dialog Box



3. The Issue Description field should automatically be populated when the user entered an issue description on the Entity Evaluation tab. If an Issue Description is not present, then enter a description of the issue.
4. The General Impact Description field should automatically be populated when the user entered a general impact description in the previous column. If a General Impact Description is not present, then enter a general description of the impact in the General Impact field.
5. Select the impact types from the choices below. Multiple types of impacts may be identified for each issue.
 - **Mission** – Impacts areas of mission accomplishment.
 - **Security** – Impacts security of operations/national security.

- **Safety** – Impacts ability to provide safe operations.
- **Commitments** – Impacts the ability to meet critical mission commitments.
- **Mission Support** – Impacts areas supporting mission accomplishment.

6. Select the programs and sub-programs that will be impacted by the issue.
7. Click the Update button at the bottom of the Impact Assessment dialog box to update your selections.

Editing an Impact Assessment - Edits to Impact Assessments can be made by selecting the Manage button and performing the steps described above. The user may select additional impact types, programs, and sub-programs, or de-select previously selected items.

Deleting an Impact Assessment – Deleting an Impact Assessment that has been rated a 2 or a 3 can only be accomplished through changing the issue rating to a 1 on the Entity Evaluation tab and then returning to the Impact Assessments tab to complete the deletion. Once the rating has been changed the user can delete an Impact Assessment by executing the following steps.

1. Place the cursor on the *Impact Types* to be deleted on the Impact Assessment tab.
2. Select the *Manage* button on the Impact Assessment tab.
3. Select the *Delete selection* button within the Manage Impact dialog box.

Programs(s) Impacted Column: Choose the programs impacted from the drop down menu. Programs may appear more than once for different Impact Types. Please note if the user selected an impacted program during the selection of an Impact Type through the Manage button, then this column will be automatically populated at the time the selection was made.

Sub-Programs Impacted Column: Choose the sub-Programs impacted from the drop down menu. Sub-Programs may appear more than once for different Impact Types and programs. Please note if the user selected an impacted sub-Program during the selection of an Impact Type and program through the Manage button, then this column will be automatically populated at the time the selection was made. If the sub-Program is not known then leave box as blank.

Impact Timing Column: For each sub-program impacted, identify the estimated timing of each impact. Select one of the following options from the drop down menu:

- Immediate – impact is occurring or will occur within the next year;
- Mid-term – potential impact is one or more years away; or
- Not Specified – timing is not certain.

Program Impact Description Column: Provide a brief description of the program impacts for each type/program/sub-program combination. A full assessment of the consequences of each impact is not required here. Issues will be evaluated and refined at all levels of the organization.

User Field One and Two Columns: These columns can be used to keep record of the location of the documents or any information that is considered beneficial to supporting the Impact Assessment. If possible, provide links to key documents. These columns can also be used to keep track of the SME responsible for any particular section of the EAT. This can be helpful if documents are requested or additional information is needed to support the Impact Assessment at a later date.

E. Action Tracking Tab

The Action Tracking tab is designed to provide summary level information of the detailed CAPs maintained locally by each Departmental element. A CAP should be created for each issue identified in the EAT tool with a 2 or 3 rating. This tab provides users with the capability of tracking those CAPs.

Key activities to consider when preparing a CAP:

- Determine the root cause of the issue,
- Develop the corrective action plan,
- Identify long-term/optimal milestones,
- Identify short-term/mitigating milestones, and
- Implement corrective actions.

Figure 17, below is a snapshot for illustration and certain columns are not shown. A detailed description of each column in the Action Tracking tab, and the criteria for data input follows.

Figure 17: Action Tracking tab

1	CAP Tracking Manage								
2	Site	Area/Cycle	Category/Process	Sub-Category/Sub-Process	Issue Reference	Issue Description	Issue Rating	APID	Submitter
3	TJNAF	1.1	Control Environment	Integrity and Ethical Values	TJNAF.I0001	Ethical values may be declining in the organization.	2	TJNAF.C0001	
4									

A line item is automatically generated in the Action Tracking tab for each issue with a 2 or 3 rating.

The user can also add CAPs in addition to those automatically generated. To create CAPs for areas where no CAP was created automatically, such as issues rated as 1 on the Entity Evaluation tab, follow the steps outlined below.

1. Click the *Manage* button.
2. Select *Add New CAP*.
3. A dialogue box will appear asking if the user would like to add an additional cap, the user has the option to select Yes or No.
4. Once all of the additional CAPS have been added the user can begin entering the new information for each CAP added.

Site Column: This field is pre-populated with a CAP tracking number assigned by the EAT Tool.

Area/Cycle Column: This field is pre-populated from the Entity Evaluation tab System Reference Number to discretely identify each Entity Control Category.

Category/Process Column: This field is pre-populated from the Entity Evaluation tab and identifies the GAO Internal Control Standard to which the issue relates.

Sub-Category/Sub-Process Column: This field is pre-populated from the Entity Evaluation tab to define the specific area within each of the GAO Internal Control Standards to which the issue relates.

Issue Reference Column: This field is pre-populated from the Entity Evaluation tab Issue Ref column to discretely identify each identified issue.

Issue Description -Column: This field is pre-populated with the issue description entered by the user in the Entity Evaluation tab.

Issue Rating Column: This field is pre-populated with the Issue Rating entered by the user in the Entity Evaluation tab (i.e. 2 or 3).

APID Column: This field is pre-populated to discretely identify each CAP.

Submitter Column: This column will contain the name of the contact person that is responsible for recording the action plan.

Type Column: This column identifies the type of remediation activity that has been implemented. Select from the drop down menu one of the following options that is most appropriate:

- Corrective – issues or deficiencies that are in remediation. This is the default field value.
- QA Feedback – items or issues identified during the HQ QA that require additional action or review.
- Audit – remediation activities that relate to audit findings, which impact control objectives/considerations in the entity assessment.
- Program Feedback – the Program responds to escalated issues or deficiencies if they do not accept them as issues or deficiencies or feel they are not accountable for the resolution.

Action Plan Title – Provide a title for the CAP that makes logical sense for tracking purposes.

Root Cause Column: Provide a brief description or summary of the root cause of the problem. It is critical to define the root cause prior to developing a corrective action strategy and milestones. Otherwise, the CAP may fix symptoms rather than addressing the core problem.

Tip: In the current environment, funding shortages may be a contributing factor in the root cause, but funding is not the final answer. Lack of funding may be a reality to be managed.

Remediation Strategy Summary Column: Provide a brief summary of the remediation strategy. Update the CAP Status with the current status of the remediation activity.

Remediation Actions Column: Update the CAP Status to correlate with the current status of the remediation activity.

Accountable Column: Provides a drop down menu for the user to select “A” for Accountable entity or “R” for Reportable entity. The “A” selection should be used in all cases where departmental elements are identifying issues that they are responsible for addressing. The “R” selection should be used by headquarters elements on their consolidated EAT tools, when reporting issues/impacts that were reported by their field offices.

Accountable Officials: Identify the accountable official(s) responsible for implementing the CAP.

Accountable Organization Column: Identify the accountable organization responsible for implementing the CAP.

Current Status Column: Select the current CAP status from the drop-down menu.

- New – The need for the establishment of a CAP has been discovered through the current year’s internal controls evaluation process.
- In Progress – Corrective actions have not yet been completed to resolve the issues and mitigate the stated impacts.
- Implemented – Corrective actions have been implemented to address newly discovered issues and stated impacts.
- Complete – Corrective actions have been completed. This is not interdependent with the status of the CAP in the Action Tracking tab.
- Closed – All corrective actions have been completed to resolve the issue and mitigate the stated impacts. This is interdependent with the status of the related Impact Assessment in the Impact Assessment tab.
- Cancelled – CAP is no longer necessary based on the discovery of new or additional information.

Criteria for Closure Column: This field describes the reason the CAP was closed or the factors of measurement that would support closure of the CAP.

Planned Completion Date Column: Provide the target closure date for the CAP.

Actual Completion Date Column: Provide the actual closure date once CAP is closed.

User Field One and Two Columns: These columns can be used to keep record of the location of the documents or any information that is considered beneficial in supporting the CAP. If possible, provide links to key documents. These columns can also be used to keep track of the SME responsible for any particular section of the EAT. This can be helpful if documents are requested or additional information is needed to support the CAP at a later date.

V. Best Practices

The Office of Financial Risk, Policy, and Controls conducted three focus groups with those who participated in the Entity Assessment in FY11 and utilized the EAT. Feedback in these focus groups led to the identification of several Best Practices that have proven to significantly assist in filling out the Entity Assessment Tool and coordinating the work amongst key staff members. Below is a summary of these best practices:

- **Maintain Version Control:** Keep the original version of the EAT spreadsheet with one person. If multiple people are assigned to fill out different portions of the EAT, make sure that one central person is responsible for compiling everyone’s input into the main version of the EAT.
- **Utilize Subject Matter Experts (SMEs):** Identify SMEs within your organization that have specialized knowledge on certain control objectives and have contributed to conducting

assessments. These subject areas typically include, but are not limited to, safety, human capital, information technology, facilities, etc. Assigning SMEs to certain control objectives may strengthen the basis of evaluation and provide key documents that support the validity of the assessments.

- **User Field One and Two Columns:** Use these columns to keep record of the location of the documents referenced in the Basis of Evaluation column. If possible, provide links to key documents. These columns can also be used to keep track of the SME responsible for any particular section of the EAT. This can be helpful if documents provided in the Basis of Evaluation column are requested or additional information is needed from the SME at a later date.
- **Ongoing Communication with Stakeholders:** Brief management and staff members on the internal controls process. Obtain feedback from management on high priorities pertaining to control objectives. Allocate time before the submission due date to allow management and other stakeholders to review the final product.
- **Cross Reference bases of evaluations with Control Objectives:** Cross reference multiple bases of evaluation with their corresponding control objectives for enhanced readability (see figure 18)

Figure 18: Cross Referencing Multiple Bases of Evaluation with Multiple Control Objectives in the same Entity Control Sub-category

Entity Control Sub-category	Control Objective / Considerations	Applicable	Basis of Evaluation (Processes / Controls / Evaluations)	Supporting Documents (Optional)
Entity Control Sub-category	<p>1) Management has identified those activity-level objectives that are critical to the success of the overall entity-wide objectives;</p> <p>(2) An ethical tone has been established at the top of the organization and has been communicated throughout the agency;</p> <p>(3) Meetings with the public, Congress, employees, suppliers, auditors, and others are conducted on a high ethical plane;</p> <p>(4) Appropriate disciplinary action is taken in response to departures from approved policies and procedures or violations of the code of conduct;</p>	Y	<p>1. This is the first basis of evaluation [1,3,4]</p> <p>2. This is the second basis of evaluation [1,5,6]</p> <p>3. This is the third basis of evaluation [2]</p> <p>4. This is the fourth basis of evaluation [1,2,3,4,5]</p>	

VI. Glossary

Assurance Memorandum Annual statement of assurance over the status of internal controls made by each Departmental element.

For further details regarding the required content of the Assurance Memorandum, please see [Section VIII](#) of the FY12 Internal Controls Evaluations Guidance.

Basis of Evaluation Represents the key information or activities leveraged/performed to provide reliable support for assurances that the control objectives and

considerations have been addressed.

The Basis of Evaluation must be a tangible and documented activity to be valid. Examples include: safety managers' reports, annual infrastructure reports, bi-annual workforce planning survey results, other reports, memos, reviews, assessments, evaluations, or plans, emails, meeting minutes, agendas, certificates, newsletters, bulletin boards, documented signatures, etc.

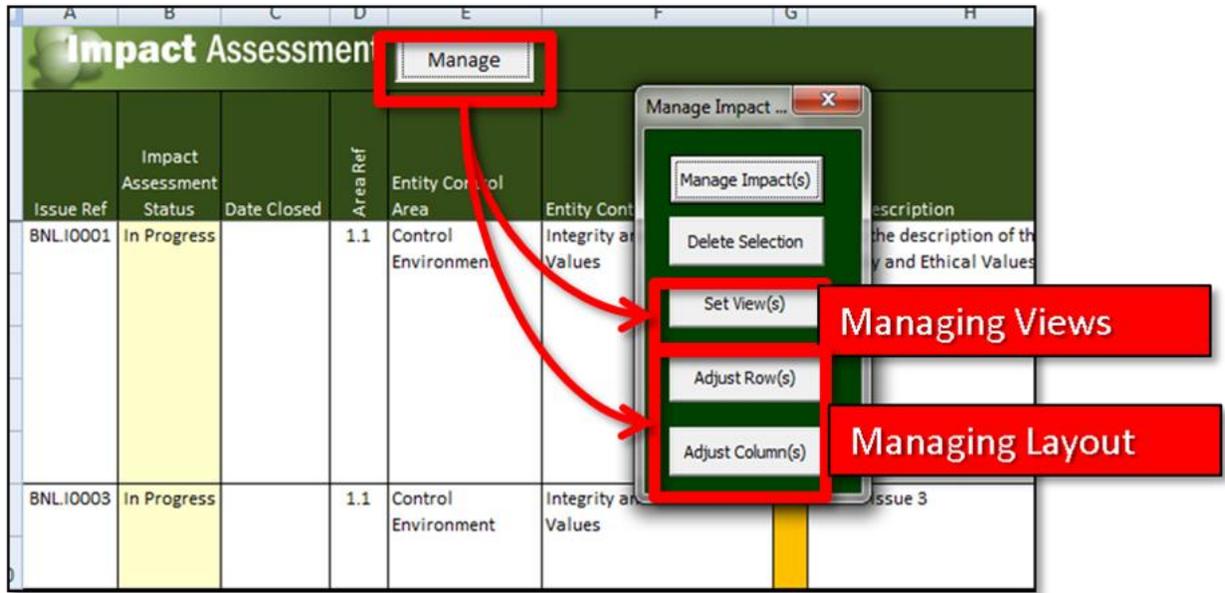
Control Objective	<p>Identifies the key objectives to be achieved by the internal control in each area, as well as specific types of control issues that should be considered when performing the evaluation.</p> <p>Specific end to be achieved to ameliorate, minimize, manage, or mitigate risks. Each objective takes into consideration the nature of the activity, the organization's mission, and the cost/benefits of each control technique in determining desired control objectives.</p>
Corrective Action Plan (CAP)	<p>A plan of action to correct internal control deficiencies. A CAP must be summarized in the Action Tracking for all control deficiencies rated a 2 or 3 in the EAT.</p>
Departmental element	<p>Refers to Department of Energy headquarters mission and mission support offices, field and operation offices, and all DOE Agencies.</p>
Entity Assessment Tool	<p>The primary system for documenting and reporting on the results of evaluations and testing of non-financial and financial management systems risks and controls.</p>
Entity Control Category	<p>Five standards for internal control issued by the General Accountability Office against which the Department must evaluate its internal controls. These five standards are:</p> <ul style="list-style-type: none">• Control Environment;• Risk Assessment;• Control Activities;• Monitoring; and• Information and Communication.
Entity Control Sub-Category	<p>A further breakdown of each Entity Control Category into specific control areas that must be evaluated during the assessment process. There are 24 entity control sub-categories in the EAT that must be documented.</p>
Entity Evaluation	<p>Detailed evaluation of a program or administrative activity to determine whether adequate control techniques exist, and are implemented to achieve cost-effective compliance with FMFIA.</p>
Financial Management Systems (FMS)	<p>In accordance with the FMFIA, Departmental elements with financial management systems or systems components included in the Department's</p>

Evaluation	FMS Inventory are required to conduct an FMS Evaluation as part of their annual internal controls review process.
Focus Area	The 11 cross-cutting control areas selected from the GAO 27 control areas that represent high risk control activities for ensuring an agency meets its core mission objectives. When issues are identified in these control areas, a more detailed impact assessment will be required to support corporate consolidation and reporting.
Impact Assessment	A process documented in the Impact Assessment tab of the EAT, where users can identify and describe a control deficiency's impact(s) on any programs and sub-programs and documented the projected timeframe of the impact (immediate, mid-term, or not specified).
Risk Assessment	A review of the susceptibility of a program or function to the occurrence of waste, loss, or unauthorized use, or misappropriation. The potential for risks to an organization may be internal or external, or both. The possibility of suffering harm or loss.
Significant	A level of deficiency in internal controls that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Appendix: New EAT Technical Functionality

The FY12 version of the EAT has been enhanced to include several new functionalities to manage the way the tool is displayed and its layout (the size of rows and columns). These functions are accessed by clicking on the *Manage* button at the top left corner of the screen (see Figure 26).

Figure 26: Managing Views and Layouts



A. Setting Custom Views

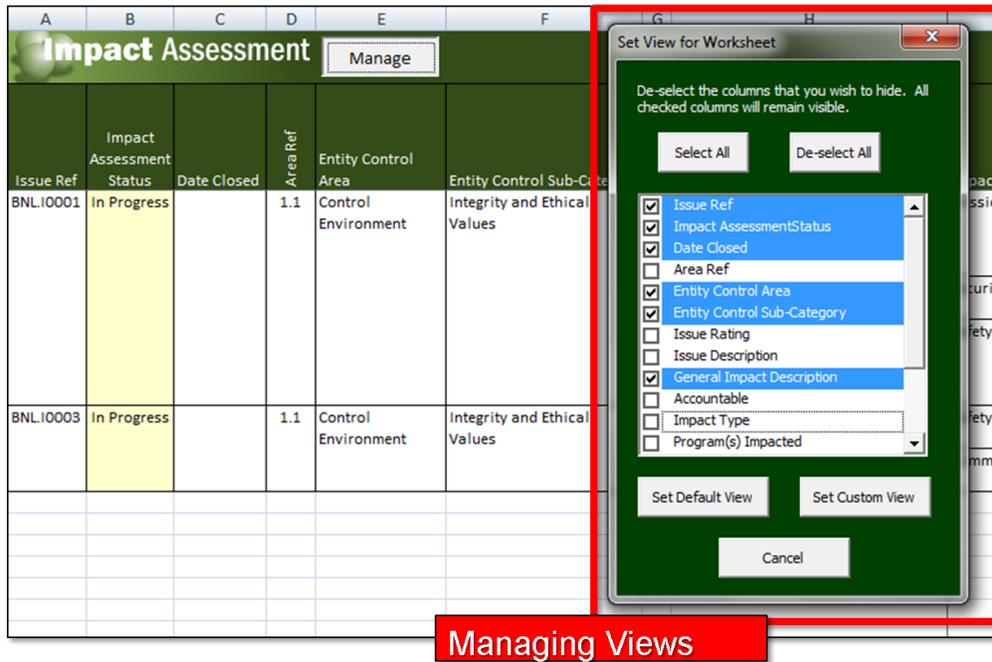
The EAT has a new functionality called Set Views, which allows the user to select/deselect and view any number of columns at one particular time while working in the tool. The set view(s) function also contains a default setting button that automatically organizes the tool to display the most logical and important columns when the user is entering information (recommended).

The option to view any number of columns in a particular tab can be achieved through the following steps:

1. Click on the *Manage* button at the top left corner of the screen.
2. The Manage Eval tab dialog box will appear. Click the *Set View(s)* button within that dialog box. (see Figure 23).
3. The *Select View for Worksheet* dialog box will appear. Select the *De-select* all button to remove all checkmarks for the columns to be displayed.
4. Select the columns to be displayed by clicking on the check boxes next to the desired columns.
5. Once the specific columns are selected, click the *Set Custom View* button at the bottom right of the *Select View for Worksheet* dialog box (see Figure 27).

The columns are now customized to the user's choice.

Figure 27: Selecting Columns to be Displayed in a Custom View

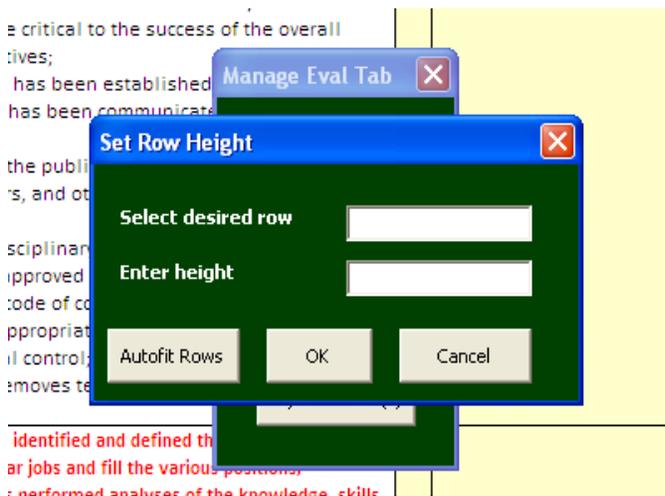


The user can also set the default view by following steps 1 & 2 above and then selecting the *Default View* button at the bottom left of the Select View for Worksheet dialogue box.

B. Adjusting Columns and Rows

The user now has the option to allow the tool to autofit the row height and column width or to manually adjust individually selected rows and columns. To perform these tasks, click the *Manage* button at the top left corner of the screen and select either the *Adjust Row(s)* button or the *Adjust Column(s)* button (see Figure 26). If the Adjust Row(s) button is selected, the Set Row Height dialog box will appear, as displayed below in Figure 28.

Figure 28: Adjusting Row Height



Select the Autofit Rows button to automatically have the EAT autofit the row height for all rows based on the inputted text.

Follow the steps described below to adjust row height manually **for a single row**.

1. Select the Manage button within a tab – the Manage Eval tab dialogue box will appear with options to select:
2. Select the *Adjust Row(s)* button from the menu. The Set Row Height dialogue box will appear.
3. Enter the row number of the row being adjusted in the Select Desired Row field.
4. Enter the desired row height in the Enter Height field.
5. Select the *Ok* button at the bottom of the dialog box

A similar process can be followed to either autofit column width for all columns in the EAT or set a customized width for a specific column. Click the *Adjust Column(s)* button (see Figure 25) and follow the above steps, substituting column width for row height in the instructions