

Appendix 3 – Risk Assessment CAP Forms/Examples

**National Aeronautics and Space Administration (NASA)
Office of the Chief Financial Officer (OCFO)
Financial Management Internal Control Corrective Action Plan Form**

NASA Center/Headquarters Organization:

Assessable unit:

Financial Management Requirements (FMR) Volume 9, "Internal Management Controls", Chapter 4, "Risk Assessment", provides an overview of the required content and descriptions for this form. Examples are also available (see Appendix 2, Page 2).

Risks	Existing Control Techniques/Activities (currently in place)	Recommendations	Responsible Official	Implementation Date

**National Aeronautics and Space Administration (NASA)
Office of the Chief Financial Officer (OCFO)
Financial Management Internal Control Corrective Action Plan Form**

**** NOTE: THESE EXAMPLES ARE PROVIDED FOR ILLUSTRATION PURPOSES ONLY AND ARE NOT ALL INCLUSIVE ****

NASA Center/Headquarters Organization:

Assessable unit: Financial Disbursement/Transaction Processing

Financial Management Requirements (FMR) Volume 9, "Internal Management Controls", Chapter 4, "Risk Assessment", provides an overview of the required content and descriptions for this form.

Risks	Existing Control Techniques/Activities (currently in place)	Recommendations	Responsible Official	Implementation Date
Disbursements made but never reported or reported inaccurately resulting in an error in the accounts payable or a misstatement of inventory.	Pre-numbered documents that are subsequently accounted for as being sent to, or received by, an order-checking or accounts payable function.	In addition to the current control in place the AU will institute edit checks and a monthly reconciliation of the receipts and inventory to provide reasonable assurance that all receipts have been posted to master files or otherwise accounted for.	Assessable Unit Manager	5/01/2005
Liabilities for goods or services received are not recorded.	None currently in place.	Institute edit checks and logging techniques to control vouchered invoices.	Assessable Unit Manager	5/15/2005