

RISK ANALYSIS

1 Bureau	Bureau of Land Management	2 Component	Division of Environmental Quality and Protection	4 Preparer	Erinn Shirley
		3 Assessable Unit	Abandoned Mine Lands Program	5 Preparer's Phone #	202-912-7132
6 Risk number	7 Inherent Risk	9 Inherent Risk Rating	10 Internal Control Currently In Place	11 Preliminary Control Risk	12 Internal Control Test Method to Be Used
1.1.1	Training is not applicable, adequate, available, or does not occur at regular intervals.	moderate	Informal surveys are conducted at the end of training courses requesting suggestions on what other courses could be offered by the National Training Center (NTC) in the future.	moderate	interview
			Program leads work with NTC Training Coordinator to layout training curriculum.		interview
			Online AML Program Policy Handbook Training (NTC-3700-12)		interview
1.1.2	State Office and Field Office management does not support the activities associated with the AML program.	moderate	AML Program Policy Manual (MS-3720-1)		interview
			AML Program Policy Handbook (H-3720-1)		interview
			Instruction Memorandum 2008-190		interview
1.2.1	State and Field office AML employees do not receive policy and guidance in a timely manner.	high	State Office AML program leads are provided new policy and guidance, or other guidance which impacts the AML program by the national AML program lead.		interview
			The AML SharePoint website has links to the posted policy and guidance. The website also includes the AML manual, handbook, and strategic plan.		interview
1.3.1	Project managers do not initiate or pursue potential responsible party searches to recover government costs for response actions.		CERCLA Response Action Handbook (H-1703-1).		interview
			AML Program Policy Manual (MS-3720-1).		interview
			AML Program Policy Handbook (MS-3720-1).		interview
			NTC Training Course: HazMat/AML Response Actions (BLM-TC-1703-25)		interview
1.3.2	Project managers do not adequately or properly characterize an AML site as to the scope of impact and risks present.	high	CERCLA Response Action Handbook (H-1703-1).		interview
			AML Program Policy Manual (MS-3720-1).		interview
			AML Program Policy Handbook (MS-3720-1).		interview
			National Operations Center supports AML projects through technical expertise and experience for complex AML sites.		interview
			National Training Center provides training in CERCLA and project management.		interview

Instructions for Risk Analysis Form

<i>Cell #</i>	<i>Item</i>	<i>Instructions</i>
1	Bureau	Enter the name of the Bureau of Office.
2	Component	Enter the name of the component in the component inventory.
3	Assessable Unit	Enter the name of the assessable unit being assess for inherent risk.
4	Preparer	Enter name of the person completing the Risk Analysis Form.
5	Preparer's Phone #	Enter the preparer's phone number.
6	Control #	Enter the identification number which is associated with the risk. This number should be identified in the process flowchart and will carry forward to the Control Assessment Form.
7	Inherent Risk	Describe the identified inherent risk.
9	Inherent Risk Rating	Enter the inherent risk rating: high risk, moderate risk, or low risk.
10	Internal Control Currently In Place	Describe the control that is currently in place if one exists. Control should carry over to the Control Assessment Form. Note the design and operation of the control.
11	Preliminary Control Risk	Enter a level of preliminary control risk: High (not effective), Moderate, or Low (effective).
12	Internal Control Test Method to Be Used	Select an internal control test method for testing the control effectiveness.

Footer Instructions: Replace "Entity Name" with entity chosen for Item #1 and replace "Account Line" with account line chosen under item #2.

Note: These instructions serve as a quick reference to assist you in filling out the Risk Analysis Form. Refer to the FY 2010 Guidance for the Preparation of the Statement of Assurance for more detailed guidance.

CONTROL ASSESSMENT

1 Bureau		Bureau Of Land Management			2 Component		4 Preparer		Erinn Shirley			
		3 Assessable Unit			Division of Environmental Quality and Prot		5 Preparer's Phone #		202-912-7132			
6	7	8	9	10	11	12	13	14	15	16		
Control #	Risk	Internal Control Currently In Place	Control Objective	Description of Control Design and Test	Was Control Design Effective?	Description of Control Application Test	Was Control Application Effective?	New Control Risk Level	Test Results	Control Deficiency, Reportable Condition, or Material Weakness?		
1.1.1	Training is not applicable, adequate, available, or does not occur at regular intervals.	Informal surveys are conducted at the end of training courses requesting suggestions on what other courses could be offered by the National Training	AML program staff receives and maintains proper and appropriate training to promote employee and public safety and use of technically sound corrective actions.	The control allows for feedback on effectiveness of the training and allows for course modification.	yes	Staff at NTC review and reevaluate courses based on feedback.	yes	low	Survey's show a 92% positive feedback on this issue	None		
0	-	Program leads work with NTC Training Coordinator to										
0	-	Online AML Program Policy Handbook Training (NTC-2200-42)										
1.1.2	State Office and Field Office management does not support the activities associated with the AML program.	AML Program Policy Manual (MS-3720-1)	AML program staff receives and maintains proper and appropriate training to promote employee and public safety and use of technically sound corrective									
0	-	AML Program Policy Handbook										
0	-	Instruction Memorandum										
1.2.1	State and Field office AML employees do not receive policy and guidance in a timely manner.	State Office AML program leads are provided new policy and guidance, or other guidance which impacts the AML program by the national AML program lead										
0	-	The AML SharePoint										
1.3.1	Project managers do not initiate or pursue potential responsible party searches to recover government costs for response actions.	CERCLA Response Action Handbook (H-1703-1).										
0	-	AML Program Policy Manual										
0	-	AML Program Policy Handbook										
0	-	NTC Training Course:										
1.3.2	Project managers do not adequately	CERCLA Response Action										
0	-	AML Program Policy Manual										
0	-	AML Program Policy Handbook										
0	-	National Operations Center										
0	-	National Training Center provides										

Instructions for Control Assessment Form

Cell #	Item	Instructions
1	Bureau	This is automatically copied over from the Risk Analysis Form.
2	Component	This is automatically copied over from the Risk Analysis Form.
3	Assessable Unit	This is automatically copied over from the Risk Analysis Form.
4	Preparer	Enter name of the person completing the Control Assessment Form.
5	Preparer's Phone #	Enter the preparer's phone number.
6	Control #	This is automatically copied over from the Risk Analysis Form.
7	Risk	This is automatically copied over from the Risk Analysis Form.
8	Internal Control Currently In Place	This is automatically copied over from the Risk Analysis Form.
9	Control Objective	Enter the objective of the control. The objective is what the control is supposed to do related to mitigating the associated inherent risk.
10	Description of Control Design and Test	Enter a description of the design of the control and type of test conducted on the control (e.g. Does the design of the control accomplish the objectives of the control?)
11	Was Control Design Effective?	Enter yes or no.
12	Description of Control Application Test	Enter a description of the application or operation of the control and describe the test performed on the control (e.g. Is the control performed as it is designed to be applied?).
13	Was Control Application Effective?	Enter yes or no.
14	New Control Risk Level	Based on the test results, enter the current control risk rating: high, moderate, or low.
15	Test Results	Enter the test results: for example give the percentage of employees that reported the control worked or the number in a sample and number of exceptions.
16	Material Weakness or Significant Deficiency?	Enter the type of deficiency, if any, that management determines will report.

Footer Instructions: Replace "Entity Name" with entity chosen for Item #1 and replace "Account Line" with account line chosen under item #2.

Note: These instructions serve as a quick reference to assist you in filling out the Control Assessment Form. Refer to the FY 2010 Guidance for the Preparation of the Statement of Assurance for more detailed guidance.

TEST PLAN

1	Bureau	Bureau of Land Management	4	Preparer	Erinn Shirley
2	Component	Division of Environmental Quality and Protection	5	Preparer's Phone #	202-912-7132
3	Assessable Unit and Business Process	Abandoned Mine Lands Program	6	Related Account Line	
7	Control #	AML Program Policy Manual and Handbook			
8	Risk	Training is not applicable, adequate, available, or does not occur at regular intervals.			
10	Internal Control Currently In Place				
11	Control Type	manual			
12	Control Frequency	continuously			
13	Testing Period	29 days			
14	Test Method	interview			
15	Population and Sample Size	33			
16	Criteria for Effectiveness/ Tolerance Rate	A level of 70 percent either neutral or positive rating in the survey was decided on as an effective measure of a working control.			
17	Location of Documentation	DEQP			
18	Test Description	Online survey and invitation for all AML employees to participate			
19	Test Strategy	The survey questions created were designed to capture all of the most important factors dealing with the AML program at this time.			
20	Test Results	92% answered positively or neutral of this control.			
21	Tester's Signature & Date	signature		date	
22	Manager's Signature of Acceptance & Date	signature		date	

Instructions for Test Plan Form

Cell #	Item	Instructions
1	Bureau	Enter the name of the Bureau or Office.
2	Component	Enter the name of the component in the component inventory.
3	Assessable Unit and Business Process	Enter the name of the assessable unit and the business process within the unit that is being tested.
4	Preparer	Enter name of the person completing the Test Plan Form.
5	Preparer's Phone #	Enter the preparer's phone number.
6	Related Account Line	If applicable to the testing, cite the name of the account line (Accounts Receivable, Environmental Liabilities, etc) to which the control is related. This will be applicable in financial reporting controls and some IT controls.
7	Control #	Identification number which is associated with a risk and related key control and should be identified in the Risk Analysis and Control Assessment Forms.
8	Risk	Describe the inherent risk that the control is intended to mitigate.
10	Internal Control Currently In Place	Identify the control that is currently in place if one exists. Control should be as shown on the Control Assessment Form. Note design and operation of control.
11	Control Type	Specify whether the control is a manual control or an automated control (within a system).
12	Control Frequency	How often the control is performed (e.g. Continuous, Daily, Weekly, Bi-weekly, Monthly, Quarterly, Annually).
13	Testing Period	The timeframe when the test samples are being reviewed (1 year's worth, 1 week's worth, 1 day's worth/ 4th work day, 2nd quarter). Samples should be current and taken from the most recent reporting period.
14	Test Method	State the test method to be used: Interview, Observation, Inspection, or Reperformance.
15	Population and Sample Size	A population is the number of times the control is performed in a given time period. It is the entire group we are interested in, from which to draw conclusions. State the population size and the sample size.
16	Criteria for Effectiveness/ Tolerance Rate	State the tolerance rate: How many exceptions are acceptable for the test to still be successful. Provide the decision basis for establishing your tolerance rate. The tolerance rate is the maximum rate of deviations from the prescribed control allowable by management. Exceeding the tolerance level will identify a control deficiency.
17	Test Description	Describe how the test plan will be performed, where it will be performed and who will be performing the testing. For financial reporting control testing, testers may not be the same personnel who perform the control.
18	Test Strategy	Describe how the test is intended to validate that the control effectively mitigates identified risk as designed and operated, meets its control objective, and provides sufficient evidence to support management's assertion of effectiveness.
19	Test Results	State the sample size and the number of exceptions found within the sample.
20	Tester's Signature & Date	The tester signs after completing the testing.
21	Manager's Signature of Acceptance & Date	The tester should obtain the signature of the process manager with date, to indicate acceptance of the test results.

Footer Instructions: Replace "Bureau Name" with Bureau/Office chosen for Item #1.