

INTERNAL CONTROL SYSTEM TEST

1. Command/Department:

2. Work Process/Assessable Unit Title:

3. Process is linked to what command strategic goal or objective?

4. Does the process include Privacy Act Information? _____Yes _____No. If yes, the Operational Risk Management (ORM) Assessment, NETC 5200/2, should include Personally Identifiable Information (PII) as a process risk (hazard).

5. Identify key metrics used to measure performance. Annotate the flowchart to show their location(s). (Normally a work process will have two to three key metrics, internal controls, which show the level of progress toward achieving intended results.)

6. Test the key metrics. Are they reliable indicators? (If no, explain remedies in paragraph 9 below.)

7. Way(s) internal controls tested: (Perform and check one or more blocks.)

- Performed a physical inspection or walk-through of the process
 Reviewed documents
 Interviewed cognizant managers
 Evaluated data

8. Test Results	YES	NO
a. Does the flowchart accurately reflect the process?	[]	[]
b. Is the process producing intended results?	[]	[]
c. Are protections against fraud, waste, abuse, and mismanagement practices adequate?	[]	[]
d. Are laws and regulations followed?	[]	[]
e. Is the process effective, efficient, and economical?	[]	[]
f. Has an Operational Risk Management (ORM) Assessment been performed? (Refer to OPNAVINST 3500.39D, encl (1).)	[]	[]

(1) If YES, attach a completed NETC 5200/2.
If NO, explain why in paragraph 9 below.

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8. Test Results (continued) **YES** **NO**

(2) For the ORM Assessment, what is the overall Risk Assessment Code (RAC)? (check one)

1 = Catastrophic []

2 = Critical []

3 = Moderate []

4 = Negligible []

g. Are the internal controls acceptable for reducing risks? [] []

9. For any "NO" response above, indicate below if any action is planned and expected completion date.

10. Does this process warrant reporting to higher authority as a material weakness? **YES** [] **NO** []
(If yes, briefly discuss why.)

11. Attested to by: _____ **Date:** _____

(Additional signature blocks provided to permit signatures in subsequent years.)