

NASA SENIOR ASSESSMENT TEAM CHARTER

1. Purpose

1.1 This charter establishes the NASA Senior Assessment Team and sets forth its functions, membership, meetings, duration, assessment, and records retention.

1.2 The NASA Senior Assessment Team, hereafter referred to as the SAT, provides leadership in the definition, implementation, and assessment of the Agency's internal control program and all associated activities. The SAT is supported by the Office of the Chief Financial Officer, the Office of Internal Controls and Management Systems, and other component organizations as appropriate.

2. Applicability/Scope

This charter applies to NASA Headquarters and NASA Centers, including Component Facilities and Service Support Centers.

3. Authority

The National Aeronautics and Space Act, as amended, 51 U.S.C. § 20113(a).

31 U.S.C. § 3512, (b) and (c).

Federal Managers' Financial Integrity Act of 1982, (Pub.L. No. 97-255, 96 Stat. 814 (1982).

OMB Circular A-123, Management's Responsibility for Internal Control.

NASA Policy Directive (NPD) 1000.3, The NASA Organization.

NPD 1200.1, NASA Internal Control.

NPD 1280.1A, NASA Integrated Management System Policy.

4. Governing Council Affiliation

The SAT is affiliated with the Mission Support Council (MSC).

5. Functions

5.1 The SAT provides leadership and oversight with respect to the Agency's internal control program, the goal of which is to ensure that internal controls are commensurate with identified risks and results-oriented management. The primary responsibilities of the SAT are to review and approve internal control policies, programs, initiatives, and similar activities to ensure leadership oversight into Agency initiatives; and identify and ensure that adequate funding and resources are made available for an effective internal control program.

The Federal Managers' Financial Integrity Act (FMFIA) of 1982 requires agencies to establish internal controls over programs, financial reporting and financial management that provide reasonable assurance that the three objectives of internal control are achieved:

- Effectiveness and efficiency of operations;
- Compliance with applicable laws and regulations; and
- Reliability of financial reporting.

FMFIA and the implementing guidance under OMB Circular A-123, *Management's Responsibility for Internal Control*, also require that the head of the agency provide an annual Statement of Assurance on whether the agency has met these requirements.

The SAT provides leadership in these areas on behalf of the Agency.

The SAT derives its authority and support from the head of the agency through the Mission Support Council (MSC) who serves as NASA's cognizant authority to management's assurances over the Agency's internal control program. NASA's internal controls are implemented through NASA Headquarters Offices and NASA Centers, including Component Facilities and Service Support Centers, and administered through the Office of Internal Controls and Management Systems (OICMS) who provides executive and functional leadership, policy, technical expertise, and oversight for NASA internal controls activities and management assessments.

5.2 The SAT reviews and approves guidance associated with the annual Statement of Assurance process.

5.3 Throughout the year, the SAT oversees the results of corrective actions taken to close existing internal control deficiencies on the MSC "watch list" of Agency level material weaknesses, as well as other internal controls deficiencies and weaknesses derived or divulged through both internal and external sources and brought to its attention. For example these may be the result of internal recommendations, through the annual Statement of Assurance process, associated with top audit findings, demonstrated through Federal trends, associated with new compliance requirements or Executive Orders, as specifically recommended by OICMS or the OCFO, and the like. As part of its responsibility, the SAT proposes and forwards to the MSC: (1) recommendations regarding Agency material weaknesses reported by the Agency, as required by statute and OMB guidance, and as included in the Administrator's Annual Statement of Assurance; (2) recommendations that require Agency decisions to fund initiatives to manage internal control risks or otherwise accept risk (3) An annual report of internal control initiatives and actions, and the Annual Statement of Assurance letter.

5.4 The SAT periodically assesses the effectiveness of Agency, Center, and organizational efforts with respect to internal control policies, procedures, processes, and activities through the Annual Statement of Assurance process and may recommend additional other assessments as part of NASA's annual assessment plan or plans and ongoing internal control activities.

5.5 Issues that cannot be resolved within the authorities delegated to the SAT are forwarded to the MSC for resolution.

6. Membership

6.1 The SAT is comprised of the following members:

Deputy Associate Administrator for Mission Support (Chair)
Deputy Chief Financial Officer, Finance
Deputy Associate Administrator, Aeronautics Research Mission Directorate
Deputy Associate Administrator, Science Mission Directorate
Deputy Associate Administrator, Human Exploration and Operations Mission Directorate
Deputy Associate Administrator, Space Technology Mission Directorate
Deputy Chief Engineer
Deputy Chief Technologist
Deputy General Counsel
Deputy Chief, Safety and Mission Assurance
Deputy Chief Information Officer
Center Director's Designee
[Deputy Inspector General (nonvoting, ex officio capacity) with concurrence of the Chair]

6.2 On behalf of the SAT, the Chair may determine and/or control additional attendance at meetings such as subject-matter experts and/or special presenters, following consultation with the Team.

6.3 The Office of Internal Controls and Management Systems (OICMS) serves as the Executive Secretary to the SAT. Among other duties, the Executive Secretary facilitates the activities of the SAT, coordinates meeting agendas, and ensures that information required for consideration by the Team is available to members on a timely basis.

7. Meetings

The SAT will meet quarterly or as determined by the Chair.

8. Duration

The SAT will remain in existence indefinitely or until cancelled by competent authority or directive.

9. Assessment

The SAT shall provide at least an annual briefing to the MSC summarizing the state of the Agency's internal control activities. In particular, the briefing will address the effectiveness of the Agency, and of the SAT, with respect to the timely and effective identification and resolution of internal control deficiencies and related issues.

10. Records

The OICMS shall maintain this Charter and all other records associated with the SAT. Minutes of SAT meetings are to be generated as soon as practicable and are to be posted on an OICMS website.