

4.11.2.4 OFFICE OF INTERNAL CONTROLS AND MANAGEMENT SYSTEMS

4.11.2.4.1 MISSION. The Office of Internal Controls and Management Systems (ICMS) provides executive and functional leadership, policy, technical expertise, and oversight for management-related programs including integrated mission support planning, internal controls and management assessments, and audit liaison. In fulfilling this mission, the Office works closely with all of the organizational components at NASA Headquarters, as well as with all of the Centers, to support the development and implementation of effective and efficient management systems throughout the Agency; to comply with external statutes and regulations governing management, internal controls, and related assessments; and to coordinate and oversee the Agency's interactions with the Government Accountability Office (GAO) and the Office of the NASA General Inspector (OIG) with respect to audit activities and follow-up. ICMS also develops, maintains and operates automated systems to support the development, review, and issuance of Agency directives, as well as to track the completion of corrective actions from external audits, recommendations from various advisory bodies, and other similar activities as required.

4.11.2.4.2 RESPONSIBILITIES. The Assistant Administrator for Internal Controls and Management Systems reports to the Associate Administrator for Institutions and Management and has responsibility for:

- a. Providing overall coordination, implementation and integration of NASA's Internal Controls Program. Ensures that internal control policies and procedures are in place; documents and reports on key controls; supports the correction of internal control deficiencies; tests and validates the effectiveness of internal controls, and suggests revisions to related policies and procedures to improve management performance. Manages and facilitates the preparation of the Administrator's annual Statement of Assurance.
- b. Providing input to the Mission Support Plan (MSP), an Agency document that describes the organization's goals, objectives, performance metrics, budget, and alignment of goals with overall Agency objectives. Executes the MSP in alignment and support of the Agency mission and the Vision for Space Exploration (VSE).
- c. Serving as a primary Agency focal point for the support of initiatives related to institutional strategic planning and the integration of resulting institutional goals, objectives and implementation plans. In particular, oversees the maintenance and implementation of the MSP and reports progress against established MSP milestones.
- d. Maintaining policies and procedures governing the Agency's audit interactions with the Government Accountability Office and the Office of the NASA Inspector General organizations. Facilitates Agency participation in, and responses to, audit activities and findings; and tracks and reports on the status of audit recommendations and responses. Audit liaison, resolution and follow-up activities are conducted in accordance with OMB Circular A-50.

- e. Identifying the need for, developing, advocating, and managing, as appropriate, management systems or similar initiatives designed to improve Agency management and reduce the risk of internal control deficiencies. Sponsors related internal and third-party audits and assessments as required, and supports and tracks the correction of identified deficiencies. Tests and validates the effectiveness of management systems and suggests revisions to related policies and procedures.
- f. Maintaining and managing a process for the development, review, approval, publication, and archiving of Agency-wide policy directives and procedural requirements. Maintains a process for the publication of notices and regulations in the Federal Register. Maintains a library of regulations, Executive Orders, OMB Circulars, and other similar documents to support the development and implementation of derivative or related Agency policies and procedures.
- g. Serving as a liaison to external organizations performing similar functions and stakeholders who establish Government-wide policy and requirements.

4.11.2.4.3 SPECIAL RELATIONSHIPS.

4.11.2.4.3.1 Serves as a member of the Senior Assessment Team, chaired by the Director, Program and Institutional Integration, and chairs the Institutional Internal Control Team.

4.11.2.4.3.2 Serves as the Agency Audit Follow-Up Official (AFO), delegated from the Deputy Administrator.

4.11.2.4.3.3 Serves as the Agency Directives Resolution Official in support of the Deputy Administrator.

4.11.2.4.4 LINE OF SUCCESSION. In the following order: Senior Lead, Internal Controls; Senior Lead, Management Systems; Senior Lead, Audit Liaison.