

(5) OFFICE OF INTERNAL CONTROLS AND MANAGEMENT SYSTEMS.

(a) **MISSION.** The Office provides executive and functional leadership, policy development, technical expertise, and oversight of NASA's integrated internal control program. Organizational objectives are achieved through the execution of Agency-wide Internal Control, Audit Liaison, and Directives Management programs. In fulfilling this mission, the Office works closely with all Headquarters Offices and Centers to support the development and implementation of effective and efficient internal controls and management systems throughout the Agency.

(b) **OVERALL RESPONSIBILITIES.** The Director, Internal Controls and Management Systems reports to the Associate Administrator for Mission Support Directorate.

(1) Specifically, the Director, Internal Controls and Management Systems:

(a) Develops and implements plans that address the organization's goals, objectives, metrics and actions needed to execute the strategic goals and outcomes in the NASA Strategic Plan.

(b) Manages the Office functions by reducing institutional risk to missions.

(c) Provides overall coordination, implementation and integration of NASA's Internal Control 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.

(d) Identifies the need for, develops, advocates, and manages, as appropriate, Internal Control Assessments and Quality Assurance Reviews designed to improve Agency management and reduce the risk of internal control deficiencies. Supports and tracks the correction of identified deficiencies through the Senior Assessment Team.

(e) Provides overall guidance, implementation, and integration of NASA's audit liaison program. Serves as Agency focal point for the coordination and facilitation of GAO and OIG audit engagements and related reports. Facilitates and coordinates audit fieldwork and reporting across NASA through an Agency-wide network of audit liaison representatives. Ensures that final management decisions and related final management action on all GAO and OIG recommendations are achieved within established timeframes as delineated in the Inspector General Act of 1978 (as amended) and OMB Circular A-50. Performs annual reporting on the status of open audit recommendations and related monetary findings in accordance with the Inspector General Act Amendments of 1988. Performs periodic assessments of the effectiveness of corrective action taken in response to audit recommendations.

(f) Establishes and maintains the requirements for documentation and promulgation of internal NASA policies, requirements, and external regulations codified in the Code of Federal Regulations. Maintains and manages a process for the development, review, approval,

publication, and archiving of Agency-wide policies and procedural requirements. Maintains a library of all Agency-level policies and procedural requirements, as well as other external requirements that govern Agency activities. Maintains and manages a process for publishing NASA notice and rule documents in the Federal Register.

(g) Serves as a liaison to external organizations performing similar functions and stakeholders who establish Government-wide policy and requirements.

(c) **SPECIAL RELATIONSHIPS.** The Director, Internal Controls and Management Systems:

(1) Serves as a member of the Senior Assessment Team, chaired by the Deputy Associate Administrator for Mission Support.

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

(3) Serves as the Agency Directives Resolution Official in support of the Deputy Administrator.

(d) **LINE OF SUCCESSION.** In the following order: The Director, Internal Controls and Management Systems will designate an acting Director during periods of temporary absence.