

**NASA MANAGEMENT SYSTEM WORKING GROUP CHARTER****1. Purpose**

1.1 This charter sets forth the authorities, applicability and scope, functions, membership, meetings, duration, and any applicable records to be retained for the NASA Management System Working Group (MSWG).

1.2 The core focus of the MSWG is identification and documentation of an Agency-wide Integrated Management System (IMS) along with the development, documentation, and maintenance of an integrated internal control framework that facilitates the assessments necessary to ensure controls are designed and operating effectively. The effective design and operation of internal controls ensures that the components of the Agency IMS as defined in NASA policy, NPD 1280.1A NASA Integrated Management System, are specifically focused on achieving objectives and goals related to each functional, programmatic, or operational area as established and defined by the NASA Deputy Administrator and Center Directors to achieve NASA's mission. The MSWG assists and supports evaluation of the Agency IMS to enable achievement of performance objectives and identification of issues that could impact the mission. The MSWG also provides preliminary evaluation of internal control deficiencies identified through external audits, internal reviews/assessments, and the annual Statement of Assurance (SoA) process. The MSWG reviews and considers identified deficiencies and makes determinations with regard to classification of such deficiencies. The MSWG makes an initial determination based on established criteria at what level continuous monitoring and tracking should occur. The MSWG may defer an item to the NASA Senior Assessment Team (SAT) for secondary evaluation and monitoring at the next highest level. The MSWG shall brief the SAT on all items being tracked and monitored at the MSWG level.

1.3 The MSWG is a forum for which information-sharing, planning, collaboration, and problem-solving regarding matters related to NASA management systems and IMS takes place to ensure the Agency meets management system assessment and reporting requirements. In the event a consensus can't be reached, the matter will be escalated to the SAT for resolution.

**2. Applicability and Scope**

2.1 This charter applies to NASA Headquarters, NASA Centers, including associated facilities.

2.2 The scope and authority of the MSWG encompasses all Agency IMS activities performed in accordance with applicable laws, regulations, guidance, and NASA policy. Additionally, the scope is associated with management's responsibility for the effective integration of management systems and internal control, compliance with Federal Managers' Financial Integrity Act of 1982 (FMFIA), OMB Circular A-123 - Management's Responsibility for Enterprise Risk Management and Internal Control, and NPR 8000.4A, Risk Management Procedural Requirements.

### **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).
- GAO-14-704G, Standards for Internal Control in the Federal Government (*The Green Book*)
- OMB Circular A-123, Management's Responsibility for Enterprise Risk Management and Internal Control.
- NPD 1000.3, The NASA Organization.
- NPD 1200.1, NASA Internal Control.
- NPD 1280.1, NASA Integrated Management System Policy.
- NPR 8000.4, Agency Risk Management Procedural Requirements.

### **4. Governing Council Affiliation**

4.1 The MSWG reports to and is accountable to the SAT with regards to evaluation of the Agency IMS and internal control environment. The MSWG supports the SAT in its evaluations and recommendations to the Mission Support Council (MSC).

### **5. Functions**

5.1 The MSWG contributes to the development and maintenance of the framework that documents the key operating components of the IMS that includes Headquarters, Centers and associated facilities. The MSWG makes recommendations to the SAT on ways to maintain and improve the Agency IMS as defined in NPD 1280.1A. Recommendations address Agency-wide systemic issues with the goal of improving the effectiveness of management specific to Headquarters, Centers and associated facilities, issues and improvements to their interaction, and integration and teaming efforts. The content of such recommendations shall include identification of control deficiencies, suggested improvements, description of the implementing strategy to fix or improve, description of the implications of failure to apply the recommendation, and an explanation of how the recommendation will add value and/or reduce risk to the Agency IMS and improve NASA's ability to meet mission requirements. The MSWG assists with the identification, analysis and evaluation of assessments (internal and external) performed against the IMS framework.

5.2 The MSWG considers and addresses all identified or emerging issues (internal or external) including Enterprise Risk Management (ERM) that may impact the design, implementation or operation of Center and/or Agency level management control activities and practices that may affect the operation of the Agency IMS.

5.3 The MSWG reviews/recommends changes in internal control standards, regulations, and practices to determine applicability and impacts on the existing policies, processes and procedures to assist with the development of implementation plans to ensure compliance with all requirements.

5.4 The MSWG analyzes and reports out on internal control deficiencies identified through the annual SoA process, assists with the development of corrective action plans for items with broad Agency impacts, and provides recommendations or other useful information for consideration by the SAT to support efficient and effective operation of the Agency IMS and Internal Control Framework.

5.5 The MSWG, in coordination with existing bodies, will support the development, documentation, and maintenance of an Agency risk profile as well as continuous risk identification in accordance with A-123 requirements.

#### 5.6 Subordinate Bodies

The MSWG leadership may establish sub-teams, as necessary, to work on issues that may be complex in nature, or require more in-depth analysis and discussion. Any such sub-teams that are established will report the results of their analyses and work and any recommendations back to the larger body for final consideration. These sub-teams will convene, deliberate, report, and disband under direction provided by the MSWG leadership.

5.7 The Deputy Director, Quality Assurance Division (QAD), Office of the Chief Financial Officer (OCFO), serves as the sponsor and provides oversight, direction and leadership.

### **6. Membership**

6.1 The Deputy Director, Quality Assurance Division, OCFO, or designee, serves as the Chair. No more than two Center representatives shall serve as Co-chairs on a rotational basis, with a term not to exceed one year.

- i. The MSWG Chair is responsible for:
  - a. Management of the day to day operations of the MSWG.
  - b. Leading discussions and consideration of emerging internal control, IMS and enterprise risk management issues.
  - c. Development and maintenance of the internal control framework.
  - d. Formulation of the MSWG meeting agendas in collaboration with the two Center Co-chairs to ensure the Center perspective is captured and addressed.
  - e. Ensuring regular communications regarding Agency IMS activities are held with the SAT.
- ii. The Center Co-chairs are responsible for:
  - a. Assisting the Chair in his or her duties and serve as acting Chair in the Chair's absence.
  - b. Leading established sub-teams.
  - c. Assisting the Chair in the development and maintenance of the internal control framework.
  - d. Assisting the Chair in the formation of the meeting agendas.

6.2 Representatives are designated by the SAT members. The designated general membership is, at a minimum, a single point of contact for each Headquarters Official-in-Charge (OIC) and NASA Center, and an alternate. If a Center has representation on the leadership team, then they only need to designate

an alternate. MSWG members must be able to represent their respective senior management in matters of management systems and IMS integration, internal control, and be able to provide key organizational perspectives and opinions, as well as have the authority to take or recommend action on matters of management controls, risk management and IMS.

6.3 The MSWG designated representatives shall be knowledgeable about their Headquarters, Center, or Installation integrated management systems, management control activities and processes, programs, operations, general business functions, as well as policy and other compliance requirements, and may be supported by or include functional, or mission office subject matter experts as needed or as topics dictate to better inform the discussions and enhance the exchange of ideas and information.

## **7. Meetings**

7.1 The MSWG shall meet monthly. Special meetings may be called at the discretion of the group leadership as deemed necessary.

## **8. Duration**

8.1 The MSWG charter shall continue until the group leadership cancels or amends it.

## **9. Assessment**

### **9.1 Internal Assessment**

The MSWG shall perform routine assessments of the effectiveness of the group in achieving objectives set forth in this Charter. The assessments can be in the form of surveys to incorporate feedback from the membership on actions taken against the established goals of the MSWG.

### **9.2 External Assessment**

The MSWG shall, at a minimum, formally brief the SAT on an annual basis summarizing the activities completed during the year for the purpose of evaluating the operational effectiveness of the group.

## **10. Records**

10.1 The OCFO, Internal Controls Team, is responsible for the maintenance of all records associated with the MSWG, including this charter.