

Reclamation Manual

Directives and Standards

1. Programmatic Internal Control Program Findings Framework Matrix

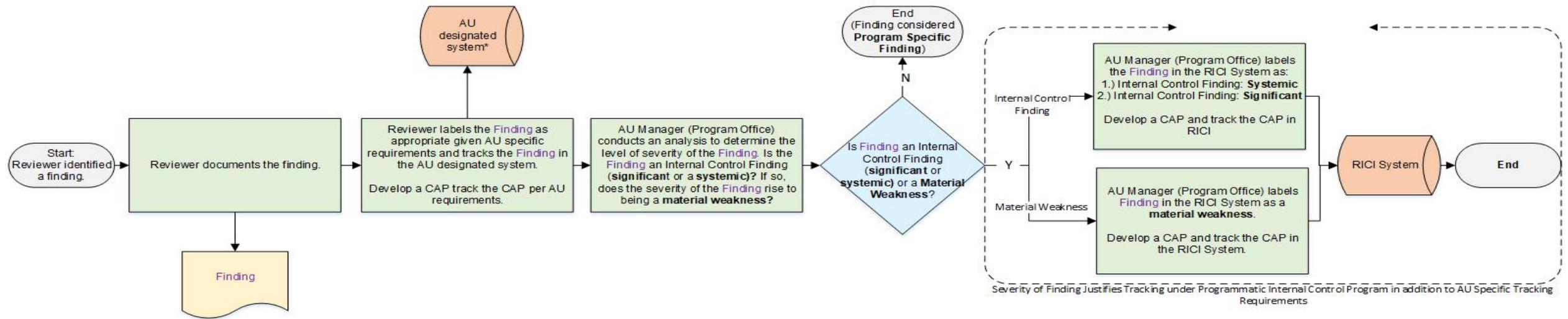
Reviewer identifies an unexpected event during an internal control review (event of: best practice or exceptional work, or non-compliance, inefficiency, ineffectiveness, or an undesirable condition)					
1.) Is the event categorized as a best practice ?					
Best Practice	Yes, it is categorized as a best practice			Be sure to select YES best practices were found after uploading report in RIC	
	No, it is not categorized as a best practice			Continue to Question 2.) Is the event categorized as a Systemic or Significant finding?	
2.) Is the event categorized as a Systemic or Significant Finding ?					
Internal Control Finding	Yes, it is categorized as Significant Finding .	Is the Significant Finding categorized as a Material Weakness ?	Yes	Label as a Material Weakness in RIC and develop a CAP. <i>Also track the finding per AU specific requirements (e.g. enter and label in DSIS).</i>	
			No	Label as a Significant Finding in RIC and develop a CAP. <i>Also track the finding per AU specific requirements (e.g. enter and label in DSIS).</i>	
	Yes, it is categorized as Systemic Finding .	Is the Systemic Finding categorized as a Material Weakness ?	Yes	Label as a Material Weakness in RIC and develop a CAP. <i>Also track the finding per AU specific requirements (e.g. enter and label in DSIS).</i>	
			No	Label as a Systemic Finding in RIC and develop a CAP. <i>Also track the finding per AU specific requirements (e.g. enter and label in DSIS).</i>	
Program Specific Finding (AU Designated Categorization)	No, it is not categorized as either systemic or significant and therefore is considered a Program-Specific Finding .	Program-Specific Findings cannot be considered material weaknesses (if considered material, re-label as a significant or systemic finding).		Indicate no findings in RIC. Label finding using AU specific requirements in AU required system and track and develop a CAP as required by AU (e.g. label as a Category I, II, III and track in DSIS or PRIS)	

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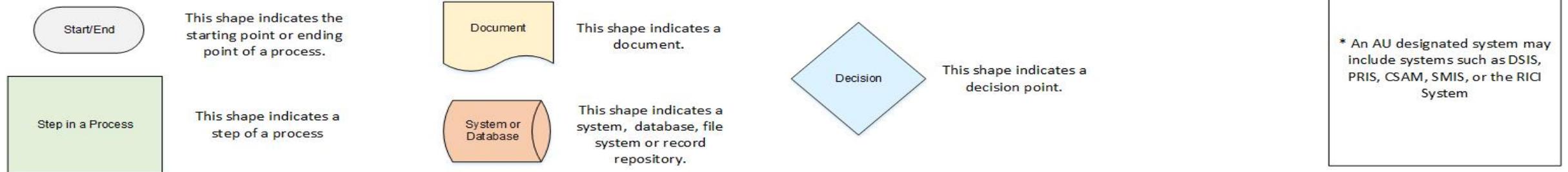
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2. PICP Findings Framework Flow Chart

Findings Categorization Flow Chart



Legend



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3. Programmatic Internal Control Program Findings Severity Pyramid

