

## INSTRUCTIONS FOR COMPLETING THE RISK ASSESSMENT WORKSHEET

From inGIPSA, click on Forms, click on Commonly Used Forms, and open the GIPSA Risk Assessment Worksheet. Click on File, Save As, and go to J:\GIPSA Specific\InGIPSA Data. Open your program/staff folder, open your division or regional office folder, and rename your risk assessment worksheet with the name of the function and your first name initial and last name; for example, FOIA\_JPeterson or AdvisoryCmte\_THenry. Continue the risk assessment using the following instructions.

<b>Assessable Function</b>	Insert the title of the function you are assessing. Complete one worksheet for each function you are assigned
<b>Assessable Function Manager/Title/Office:</b>	Your supervisor's name, title, and office
<b>Individual Who Conducted the Risk Assessment</b>	Your name
<b>Assessable Function Description</b>	Describe the function you are assessing
<b>Control Objectives</b>	Explain what the function is intended to achieve
<b>Control Risks</b>	Explain any risk(s) that are associated with the function if no controls were in place or if the controls did not work
<b>Control Techniques</b>	Explain the policies and procedures that are in place; such as approvals; authorizations; verifications; reconciliations; issuance of directives, handbooks, manuals, standard operating procedures; reviews of operating performance; security of assets; and segregation of duties
<b>Sections A-C</b>	Using your judgment, experience, and knowledge of the function, respond to each question by inserting a "1" in the appropriate score value column. If you responded with a 3, 4, or 5 for any question, explain the reason(s) in the space provided at the bottom of the page
<b>Section D</b>	The scores from sections A-C will calculate automatically and will carry forward to the TOTAL SCORE block in Section D. As instructed, click on the risk ranking box that corresponds to the TOTAL SCORE computed
<b>What significant issues did you identify during the risk assessment</b>	Explain or list any problems or issues that you identified in the assessment that, in your opinion, require corrective action
<b>What actions are planned to mitigate any risks you identified or to address or to resolve the problem areas that you identified</b>	Explain or list the actions that you believe are necessary to mitigate the risks or to resolve the problem areas
<b>What actions have been initiated to mitigate the risks, or to resolve the problem areas, that you identified</b>	Explain or list any actions that were initiated to address or to resolve the risks or problem areas
<b>Date of last internal control review of this assessable function</b>	Insert "None" in this block since no internal control reviews have been conducted. Forward the completed worksheet to your supervisor for his/her review, approval, and signature.
<b>Section E—Assessable Function Manager Review/Approval</b>	Review the completed risk assessment, provide comments (if any), and type your approval information. A hand written signature is not necessary. Forward this approved/signed worksheet to your Division/Staff/Regional Office Director for review and approval
<b>Section E--Staff/Division/Regional Office Director Review/Approval</b>	Review the completed risk assessment, provide comments (if any), and type your approval information. A hand written signature is not necessary. Forward the approved risk assessment worksheet to your respective point of contact as indicated on page 7 of the risk assessment worksheet

**GRAIN INSPECTION, PACKERS AND STOCKYARDS ADMINISTRATION  
ASSESSABLE FUNCTION RISK ASSESSMENT WORKSHEET**

**FY \_\_\_\_\_**

**Assessable Function:**

**Assessable Function Manager/Title/Office:**

**Individual Who Conducted the Risk Assessment:**

**Assessable Function Description:**

**Control Objectives:** (Explain what this function is intended to achieve)

**Control Risks:** (Explain or list the risks that are associated with this function if no controls were in place or if the controls did not work)

**Control Techniques:** (Explain or list the policies and procedures that are in place; such as approvals; authorizations; verifications; reconciliations; issuance of directives, handbooks, manuals, standard operating procedures; reviews of operating performance; security of assets; and segregation of duties)

## SECTION A: CONTROL ENVIRONMENT

<p><b>RISK ASSESSMENT INSTRUCTIONS:</b> Read each question and place a 1 in the SCORE VALUE column that best describes your assessment. Provide an explanation(s) at the bottom of the page as to why you gave score values 3, 4, or 5 to any item(s).</p>					
<p>LEGEND: 1-Always Agree; 2-Usually Agree; 3-Sometimes Agree; 4-Rarely Agree; 5-Disagree</p>					
<p><b>SECTION A - CONTROL ENVIRONMENT</b> (Management and employees should establish and maintain an environment throughout the organization that sets a positive and supportive attitude toward internal control and conscientious management)</p>	<p><b><u>SCORE VALUE</u></b></p>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
(1) There are written policies and procedures for the establishment and maintenance of a system of internal controls. These policies are complete, accurate, current and clearly documented.					
(2) There are clearly defined and established organizational units to perform the necessary functions and reporting relationships. Organizational charts are current and distributed to all employees.					
(3) Employees have appropriate knowledge and training about the mission, program, tasks, and vulnerabilities that enables them to achieve program/function goals. Cross-training is provided and policies and procedures are in place to facilitate reassignment of staff with minimal loss of efficiency or work product quality.					
(4) Management decisions, program direction and management action plans are in place. Organizational components regularly and effectively communicate requirements, issues and concerns and resolve problems in a timely manner.					
(5) Appropriate delegations or limitations of authority are current, written, well defined, and communicated in a manner that provides assurance that responsibilities are effectively discharged. Authorities are promptly revoked when no longer required.					
(6) Policies and procedures as to how the agency component is intended to perform in all situations are clearly defined, documented, and disseminated to all employees in a timely manner.					
(7) Program/function goals are specific, documented, and communicated and their accomplishment is continually monitored.					
(8) An appropriate level of financial and management controls have been established and are maintained.					
(9) Management is aware of the strengths and exposures inherent in automated information systems and ensures the existence of appropriate controls.					
(10) Resource levels (budget and staff are adequate to support achievement of program/function goals.					
(11) Internal control activities are sufficient to control recognized risks.					
<b>SECTION TOTAL</b>					

## SECTION B -- RISK

<b>RISK ASSESSMENT INSTRUCTIONS:</b> Read each question and place a 1 in the SCORE VALUE column that best describes your assessment. Provide an explanation(s) at the bottom of the page as to why you gave score values 3, 4, or 5 to any item(s).					
<b>LEGEND:</b> 1-Always Agree; 2-Usually Agree; 3-Sometimes Agree; 4-Rarely Agree; 5-Disagree					
<b>SECTION B - RISK</b> (the degree of exposure to the assessable function of not achieving the goals intended by establishing internal controls)	<b><u>SCORE VALUE</u></b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
(1) Program/function mission, goals, and objectives are clear and documented. Applicable legislative mandates and regulations are clearly communicated by management to employees.					
(2) Controlled properties are safeguarded and access is limited to authorized personnel.					
(3) There is no impact on outside persons or organizations, in terms of economic status or health and safety, which might make the agency susceptible to external pressures and cause internal controls to be circumvented.					
(4)The program/function is stable, and is expected to remain so for the near term. Changes are not likely to cause major revisions to policies or procedures, loss of experience managers, lowering of personnel interest and motivation, or weakening of controls.					
(5) The degree of management oversight and control is consistent with the needs of the program/function.					
(6) The program/function is not subject to special interest in the form of Congressional or other high-level inquiries, media attention, or litigation.					
(7) The program/function has been the subject of periodic audits, reviews, and inspections that have not disclosed significant or repeated findings.					
<b>SECTION TOTAL</b>					

## SECTION C – EVALUATION OF SAFEGUARDS

**RISK ASSESSMENT INSTRUCTIONS:** Read each question and place a 1 in the SCORE VALUE column that best describes your assessment. Provide an explanation(s) at the bottom of the page as to why you gave score values 3, 4, or 5 to any item(s).

LEGEND: 1-Always Agree; 2-Usually Agree; 3-Sometimes Agree; 4-Rarely Agree; 5-Disagree

<b>SECTION C -- - EVALUATION OF SAFEGUARDS</b>	<b><u>SCORE VALUE</u></b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
(1) Established internal control systems are cost-effective and provide reasonable assurance that risk has been reduced to the extent practicable.					
(2) Managers and employees demonstrate a positive attitude and supportive behavior toward internal controls. Internal control reviews are completed in a timely manner.					
(3) Managers and employees maintain and demonstrate personal and professional integrity. For example, mandatory ethics training is completed as required.					
(4) Specific internal control objectives are established and documented to address the particular risks associated with this program/function or activity. The objectives are documented in the internal control review process.					
(5) Established internal control mechanisms are effective and efficient in meeting control objectives and are documented in program/function internal control reviews.					
(6) Internal control objectives and techniques, work flow, operational procedures, and other significant control activities are clearly documented in program/function internal control reviews, and the documentation is readily available for examination. Documentation is the written description of what should be—not what actually happened, and is a required part of internal control reviews.					
(7) Transactions (i.e., invoices, tracking/suspense items) and other significant activities are properly classified and recorded.					
(8) The organizational structure ensures that key duties and responsibilities in authorizing, processing, recording and reviewing transactions are separated among individuals to prevent financial loss or conflict of interest. Transactions include items such as invoices, complaints or service requests.					
<b>TOTAL</b>					

**SECTION C: EVALUATION OF SAFEGUARDS**  
**Continued**

**RISK ASSESSMENT INSTRUCTIONS:** Read each question and place a 1 in the SCORE VALUE column that best describes your assessment. Provide an explanation(s) at the bottom of the page as to why you gave score values 3, 4, or 5 to any item(s).

LEGEND: 1-Always Agree; 2-Usually Agree; 3-Sometimes Agree; 4-Rarely Agree; 5-Disagree

<b>SECTION C: EVALUATION OF SAFEGUARDS</b>	<b><u>SCORE VALUE</u></b>				
	1	2	3	4	5
(9) Work is assigned, reviewed, and approved by supervisors to ensure that internal control objectives are achieved. Program/function managers review the results of internal control reviews.					
(10) Access to resources and sensitive records is limited to authorized individuals, and accountability for the custody and use of resources is assigned and maintained. Access privileges are revoked when no longer required. The pre-exit clearance process for departing employees is strictly utilized. Periodic checks are made to ensure compliance.					
(11) Managers in this program/function promptly review findings and recommendations reported by auditors and reviewers, determine proper action to be taken in response to findings and recommendations, and ensure that corrective actions are completed within established time- frames.					
(12) Contract oversight is appropriate to ensure that work is performed according to the agreement, claims receive prompt action, and invoices are reviewed and paid within established time-frames.					
(13) Safeguards are established to protect personnel, their work environment and properly. Periodic checks are made to ensure safety and compliance.					
<b>TOTAL – Items 9-13</b>					
<b>SECTION TOTAL</b>					

**SECTION D: OVERALL VULNERABILITY**

**Section D. Overall Vulnerability – TOTAL SCORE: \_\_\_\_\_**

Check the risk ranking below that corresponds to the TOTAL SCORE computed.

\_\_\_\_ **High Risk -- TOTAL SCORE is 101 or greater**

\_\_\_\_ **Medium Risk -- TOTAL SCORE IS 51-100**

\_\_\_\_ **Low Risk -- TOTAL SCORE is 50 or less**

What significant issues did you identify during the risk assessment:

What actions are planned to mitigate or to address the risks or to resolve the problem areas that you identified:

What actions have been initiated to mitigate the risks or to resolve the problem areas that you identified:

Date of Last Internal Control Review of this Assessable Function:

**Forward the completed Risk Assessment Worksheet to your supervisor for his/her review and approval.**

**SECTION E: GIPSA MANAGEMENT APPROVALS**

**Function Manager:** Review the completed risk assessment, provide comments (if any), and type your approval information. A hand written signature is not necessary. Forward this approved/signed worksheet to your Division/Staff/Regional Office Director for review and approval.

Comments:

Assessable Function Manager Review/Approval: /s/ \_\_\_\_\_

Assessable Function Manager Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Staff/Division/Regional Office Director:** Review the completed risk assessment, provide comments (if any), and type your approval information. A hand written signature is not necessary. Forward the approved/signed risk assessment worksheet to your respective point of contact shown below.

Comments:

Director Review/Approval: /s/ \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

<i>Staff/Division/Regional Office</i>	<i>Points of Contact</i>	<i>Email Address</i>
Civil Rights Staff	Eli Salahuddin	<a href="mailto:Eli.Salahuddin@usda.gov">Eli.Salahuddin@usda.gov</a>
FGIS—FMD	Andrew Greenfield	<a href="mailto:Andrew.S.Greenfield@usda.gov">Andrew.S.Greenfield@usda.gov</a>
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