SLAA Report Content

2017	2019
	Governance **(Control Environment, Information & Communication)**
Introduction and Background	Entity mission Strategic plan All entities under reporting responsibility
Description of the entity All entities under reporting responsibility	Portal Backend Strategic plan survey questions Integrity and ethical values (1) Agency Head's oversight responsibility (2) Responsibility and authority at organizational levels (3) Commitment to competence (4) Accountability and ownership (5)
Risk Assessment Process (Risk Assessment) Define objectives and risk tolerances (6) Identify, analyze, and respond to risk (7) Analyze and respond to change (9)	**Risk Assessment Process (Risk Assessment)** Define objectives and risk tolerances (6) Identify, analyze, and respond to risk (7) Analyze and respond to change (9) Identify potential fraud activities (8)
Evaluation of Risks and Controls (Control Activities) Risk Category-Risk Subcategory-Risk Factor Risk statement Control Description Design control activities (10) Implement control activities (12)	**Evaluation of Risks and Controls (Control Activities)** Portal Backend Risk Category, Subcategory, Factor Entity chosen risk title Risk statement Control Description Design control activities (10) Implement control activities (12) Design activities for information systems (11)
Ongoing Monitoring (Monitoring Activities) Executive Monitoring Sponsor(s) *same as Roles and Responsibilities* Perform monitoring activities (16) Remediate deficiencies (17) Communicate Internally (14) Ongoing Monitoring Compliance	**Monitoring** **(Monitoring Activities, Information & Communication)** Executive Monitoring Sponsor(s) *same as Roles and Responsibilities* Perform monitoring activities (16) Remediate deficiencies (17) Communicate Internally (14) Use quality information (13) Communicate externally (15)
Submission Certifying the adequacy of entity's system of internal control Additional comments—Optional Signature	**Submission** Certifying the adequacy of entity's system of internal control Additional comments—Optional Signature

Legend
abc Changes
(#) Green Book Principles

Green Book Principles

Control Environment
1. Demonstrate commitment to integrity and ethical values
2. Exercise oversight responsibility
3. Establish structure, responsibility and authority
4. Demonstrate commitment to competence
5. Enforce accountability

Risk Assessment
6. Define objectives and risk tolerances
7. Identify, analyze, and respond to risk
8. Assess fraud risk
9. Analyze and respond to change

Control Activities
10. Design control activities
11. Design activities for information systems
12. Implement control activities

Information & Communication
13. Use quality information
14. Communicate internally
15. Communicate externally

Monitoring Activities
16. Perform monitoring activities
17. Remediate deficiency

A. New Required Content
SLAA Report Comparison 2017 to 2019

Legend: New in 2019 , Green Book Components & Principals (#s)

2017	2019
	Governance **(Control Environment, Information & Communication)** Entity mission Strategic plan All entities under reporting responsibility Portal Backend Strategic plan survey questions Integrity and ethical values (1) Agency Head's oversight responsibility (2) Responsibility and authority at organizational levels (3) Commitment to competence (4) Accountability and ownership (5)
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Standards for Internal Control in the Federal Government (Green Book) Components and Principles
Free download at https://www.gao.gov/assets/670/665712.pdf

Control Environment
1. Demonstrate commitment to integrity and ethical values
2. Exercise oversight responsibility
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4. Demonstrate commitment to competence
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Information & Communication
13. Use relevant information
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Monitoring Activities
16. Perform monitoring activities
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New Required Content

SLAA Report Comparison 2017 to 2019

Legend: **New in 2019** , **Green Book Components & Principals (#s)**

2017	2019

Introduction and Background
 	
Description of the entity
   All entities under reporting responsibility
	Governance
	(Control Environment, Information & Communication)
	   Entity mission
	   Strategic plan
	   All entities under reporting responsibility
	   Portal Backend Strategic & Workforce Plan survey questions
	   Demonstrates commitment to integrity and ethical values (1)
	   Leader exercises oversight responsibility (2)
	   Establish structure, authority, responsibility (3)
	   Demonstrates commitment to competence (4)
	   Enforces accountability (5)
	   Communicates Internally (14)
	   Uses relevant information (13)
	   Communicates externally (15)

Risk Assessment Process (Risk Assessment)
   Define objectives and risk tolerances (6)
   Identify, analyze, and respond to risk (7)
   Analyze and respond to change (9)
	Risk Assessment Process (Risk Assessment)
	   Specifies suitable objectives and risk tolerances (6)
	   Identify, analyze, and respond to risk (7)
	   Identifies and analyzes significant change (9)
	   Assesses fraud risk (8)

Evaluation of Risks and Controls (Control Activities)
   Risk Category-Risk Subcategory-Risk Factor
 	
   Risk statement
   Control Description
      Design control activities (10)
      Implement control activities (12)
	Evaluation of Risks and Controls (Control Activities)
	   Portal Backend Risk Category, Subcategory, Factor
	      Entity chosen risk title
	      Risk statement
	   Control Description
	      Selects and develops control activities (10)
	      Deploys through policies and procedures (12)
	      Selects and develops general controls over technology (11)

Ongoing Monitoring (Monitoring Activities)
 	
   Executive Monitoring Sponsor(s) *same as Roles and Responsibilities*
   Perform monitoring activities (16)
   Remediate deficiencies (17)
   Communicate Internally (14)
   Ongoing Monitoring Compliance
	Monitoring (Monitoring Activities)
	
	   Executive Monitoring Sponsor(s) *same as Roles and Responsibilities*
	   Conducts ongoing and/or separate evaluations (16)
	   Evaluates and communicates deficiencies (17)

Submission
   Certifying the adequacy of entity's system of internal control
      Additional comments—Optional
 	
   Signature
	Submission
	   Certifying the adequacy of entity's system of internal control
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	   Signature

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