

# New Required Content

## SLAA Report Comparison 2017 to 2019

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

2017	2019
<p><b>Introduction and Background</b></p> <p>Description of the entity All entities under reporting responsibility</p>	<p><b>Governance</b> <b>(Control Environment, Information &amp; Communication)</b> Entity mission Strategic plan All entities under reporting responsibility <b>Portal Backend Strategic &amp; Workforce Plan survey questions</b> <b>Demonstrates commitment to integrity and ethical values (1)</b> <b>Leader exercises oversight responsibility (2)</b> <b>Establish structure, authority, responsibility (3)</b> <b>Demonstrates commitment to competence (4)</b> <b>Enforces accountability (5)</b> <b>Communicates Internally (14)</b> <b>Uses relevant information (13)</b> <b>Communicates externally (15)</b></p>
<p><b>Risk Assessment Process (Risk Assessment)</b> Define objectives and risk tolerances (6) Identify, analyze, and respond to risk (7) Analyze and respond to change (9)</p>	<p><b>Risk Assessment Process (Risk Assessment)</b> Specifies suitable objectives and risk tolerances (6) Identify, analyze, and respond to risk (7) Identifies and analyzes significant change (9) <b>Assesses fraud risk (8)</b></p>
<p><b>Evaluation of Risks and Controls (Control Activities)</b> Risk Category-Risk Subcategory-Risk Factor</p> <p>Risk statement Control Description Design control activities (10) Implement control activities (12)</p>	<p><b>Evaluation of Risks and Controls (Control Activities)</b> <b>Portal Backend Risk Category, Subcategory, Factor</b> <b>Entity chosen risk title</b> Risk statement Control Description Selects and develops control activities (10) Deploys through policies and procedures (12) <b>Selects and develops general controls over technology (11)</b></p>
<p><b>Ongoing Monitoring (Monitoring Activities)</b></p> <p>Executive Monitoring Sponsor(s) <i>same as Roles and Responsibilities</i> Perform monitoring activities (16) Remediate deficiencies (17) Communicate Internally (14) Ongoing Monitoring Compliance</p>	<p><b>Monitoring (Monitoring Activities)</b></p> <p>Executive Monitoring Sponsor(s) <i>same as Roles and Responsibilities</i> Conducts ongoing and/or separate evaluations (16) Evaluates and communicates deficiencies (17)</p>
<p><b>Submission</b> Certifying the adequacy of entity's system of internal control Additional comments—Optional</p> <p>Signature</p>	<p><b>Submission</b> Certifying the adequacy of entity's system of internal control Additional comments—Optional</p> <p>Signature</p>

<b>Standards for Internal Control in the Federal Government (Green Book) Components and Principles</b> <small>Free download at <a href="https://www.gao.gov/assets/670/665712.pdf">https://www.gao.gov/assets/670/665712.pdf</a></small>	
<p><b>Control Environment</b></p> <ol style="list-style-type: none"> <li><b>Demonstrate commitment to integrity and ethical values</b></li> <li><b>Exercise oversight responsibility</b></li> <li><b>Establish structure, responsibility and authority</b></li> <li><b>Demonstrate commitment to competence</b></li> <li><b>Enforce accountability</b></li> </ol>	<p><b>Control Activities</b></p> <ol style="list-style-type: none"> <li>Design control activities</li> <li><b>Design activities for information systems</b></li> <li>Implement control activities</li> </ol>
<p><b>Risk Assessment Process</b></p> <ol style="list-style-type: none"> <li>Define objectives and risk tolerances</li> <li>Identify, analyze, and respond to risk</li> <li><b>Assess fraud risk</b></li> <li>Analyze and respond to change</li> </ol>	<p><b>Information &amp; Communication</b></p> <ol style="list-style-type: none"> <li><b>Use relevant information</b></li> <li>Communicate internally</li> <li><b>Communicate externally</b></li> </ol>
	<p><b>Monitoring Activities</b></p> <ol style="list-style-type: none"> <li>Perform monitoring activities</li> <li>Remediate deficiency</li> </ol>