

For: State Offices

Conducting CORP Reviews Off-Site

Approved by: Associate Administrator for Operations and Management



1 Overview

A Background

The Federal Managers Financial Integrity Act of 1982 (FMFIA) requires the performance of detailed program, administrative, and financial management system reviews to ensure that adequate internal controls and reporting material weaknesses and nonconformance is accomplished. CORP is designed to meet the requirements of FMFIA for County Office operations.

ORAS is responsible for developing the policies and procedures on how COR's conduct CORP reviews and prepare CORP reports. CORP reviews have always been intended to be conducted on site in the County Office; however, with the reductions in current and future year budgets, ways to reduce costs without jeopardizing the integrity on internal control procedures have to be considered.

A limited number of off-site reviews were conducted in FY 2010. Based on the results of those reviews and comments received by COR's, CORP Coordinators, and SED's, management has decided to allow off-site reviews to continue under the policy provided in this notice.

B Purpose

This notice provides policies and procedures for conducting off-site CORP reviews.

Disposal Date	Distribution
October 1, 2011	State Offices; State Offices relay to CORP Coordinators and COR's

Notice COR-113

2 Limited Use of Off-Site Reviews

A 50 Percent of State Initiated Reviews

No more than 50 percent of **State** initiated reviews shall be conducted off-site in a single FY.

Note: A review may be conducted by combining time spent both on-site and off-site. Reviews where COR's spend at least 75 percent of their review time on-site shall not be considered an off-site review.

B Single Program

The scope of an off-site review shall be limited to only 1 major program.

Notes: Common provisions such as payment eligibility determinations and acreage reports that are requirements of a program shall not be considered separate programs.

Even with limiting off-site reviews to a single program, the amount of documents to be copied and the sensitivity of the information being removed from the office must be considered when determining the benefits of an off-site review. Because of distance to the County Office and the amount of documentation to be copied, overnight travel may be required. Programs with large amounts of supporting documentation should not be considered for off-site reviews.

C COR Action for Off-Site Reviews

COR shall:

- travel to the County Office and hold an entrance conference
- make copies of all documents needed to conduct the review
- return to their headquarters office to conduct the review

Note: It is preferred that COR's **not** attempt to conduct multiple off-site reviews at the same time; however, it is permissible if the reviews can be conducted and reports issued within 3 weeks of the initial entrance conference.

- communicate with the County Office by telephone or e-mail when needed
- request that additional documents be FAXed or scanned and e-mailed within a reasonable timeframe
- conduct exit conference by telephone.

Note: SED has the option to require that the exit conference be conducted at the applicable County Office if conditions warrant.