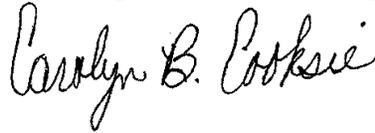


For: State Offices

**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 of 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 are currently conducted on site in the County Office; however, with the current budget situation, FSA has to find ways to reduce costs with minimal affect on the integrity of internal controls.

**B Purpose**

This notice:

- provides the policies and procedures for conducting off-site CORP reviews
- obsoletes Notice COR-113.

**C Entrance and Exit Conferences**

Entrance and exit conferences may be held by telephone. COR, in consultation with SED, shall determine who is required to participate in the conferences.

**Note:** Working within current budget constraints, SED has the option to require in-person entrance and/or exit conferences, if conditions warrant.

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

## Notice COR-114

### 2 Scope of Review

#### A Single Program

The scope of an off-site review shall be limited to only 1 major program. The scope of the review should be designed so the number of documents needed to be reviewed is minimal.

**Note:** Common provisions such as payment eligibility determinations and acreage reports that are requirements of a program shall not be considered a major program and may be considered part of the scope of the review.

#### B Sample Size

The minimum sample sizes described in 1-COR may be reduced by two-thirds for off-site reviews. The CORP report will clearly define the scope of review, including the size of the sample and how the sample was selected.

**Note:** COR shall:

- continue to select which records will be reviewed
- work with applicable State Office specialists to determine the sources available to determine record populations.

### 3 Communications With County Office

#### A COR Action

COR shall:

- advise the County Office which documents need to be provided

**Notes:** Required documents shall be FAXed or scanned and e-mailed to COR. The County Office shall be given up to 5 workdays to provide the documents associated with the initial request. Other ways for sharing the documents electronically is also acceptable; however, hard copy mailing of the documents should be avoided. Any document sent to COR containing PII data shall be protected according to applicable procedures.

Working within current budget constraints, SED has the option to require COR's to travel to County Offices and make copies of all documents needed to conduct the reviews.

- 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.

## Notice COR-114

### 3 Communications With County Office (Continued)

#### B County Office Action

County Office shall cooperate fully with COR in providing the required documentation and other information needed to complete the review in a timely manner.