

Enclosure II: Questions for Commenters

The following questions are provided to guide users in commenting on the 2013 Exposure Draft of the *Standards for Internal Control in the Federal Government*. We encourage you to comment on these issues and any additional issues that you note. Please associate your comments with specific references to question numbers, paragraph numbers, or both in the proposed standards and provide your rationale for any proposed changes, along with suggested revised language.

1. Is the hierarchy of components, principles, and attributes clearly explained? Yes
2. Are there any internal control concepts unique to the government environment that should be in the Green Book that are not currently included? No
3. Does the framework provide the necessary information to allow program managers to evaluate the internal controls for their programs? Yes
4. Does the Green Book provide adequate criteria for auditors? Yes
5. Are the requirements for management to design, implement, and operate an internal control system clear, understandable, and adequate? Yes
6. Is the evaluation of deficiencies discussion clear, understandable, and adequate? Yes
7. Are the roles, divisions, and overlaps of responsibility for the oversight body, management, and personnel clear, understandable, and adequate? Yes
8. Are the documentation requirements included in the Green Book clear, understandable, and adequate? Examples would help
9. Is there a need for additional internal control implementation guidance? If so, what form should it take?
10. Is this Green Book written in such a way to allow state, local, and quasi-governmental entities, as well as not-for-profit organizations, to adapt it for their own use? Yes

Principle 4 Commitment to Competence
 "4.08 Attract - Conduct procedures to determine whether a particular candidate fits the organizational needs and has the competence for the proposed role." A candidate's fit has nothing to do with the candidate's attraction to the entity. Maybe 'Attract' needs changed to 'Hire'.

Guidance could include examples of items such as a Control Objective Technique document and a Baseline example.