

**Exhibit 8-1**

**ANALYSIS OF GENERAL CONTROL ENVIRONMENT**

U.S. Department of Housing and Urban Development  
Office of the Chief Financial Officer

Program/Administrative Function:

FACTOR	SATISFACTORY		PLANNED ACTION(S)
	YES	NO	
1. Legislative Language			
2. Program Structure			
3. Organizational Structure			
4. Personnel Adequacy			
5. Systems/ADP Considerations			
6. Adequacy of Appropriation			
7. Management Attitude			
8. Delegation and Communication of Authority and Responsibility			
9. Segregation of Duties			
10. Organizational Checks and Balances			
Other (List)			
<b>Overall Assessment:</b>			
<input type="checkbox"/> Satisfactory		Prepared By: _____ Date: _____	
<input type="checkbox"/> Requires Planned Action(s) see above		Prepared By: _____ Date: _____	

**EXHIBIT 8-2**

Page 1 of 2

**ANALYSIS OF INHERENT RISK**

U.S. Department of Housing  
and Urban Development  
Office of the Chief Financial Officer

Program/Administrative Function:

FACTOR	RISK	
	YES	NO
<p>A. Objectives, Purpose and Characteristics:</p> <ul style="list-style-type: none"> <li>a. Broad or vague Legislative authority or regulations</li> <li>b. Broad or vague mission or goals</li> <li>c. High degree of complexity</li> <li>d. Objectives are not clearly stated, measurable or attainable</li> <li>e. Objectives are inconsistent and do not reinforce one another</li> <li>f. Priorities are unclear and are in conflict with one another</li> <li>g. Time frames are unrealistic</li> <li>h. Legislative barriers exist and present problems</li> <li>i. Existence of third party beneficiaries</li> <li>j. Activities involve the payment of entitlement money</li> <li>k. Activities involve the handling of cash receipts</li> <li>l. Activities involve approval of applications, granting of authority, certifications, issuance of licenses or permits, inspections, or enforcement</li> </ul> <p>If any marked "YES", this indicates a potential for risk.</p>		
<p>2. Procurement Assistance</p> <p>If marked "YES", this indicates a potential for risk.</p>		
<p>3. Age and Life Expectancy</p> <ul style="list-style-type: none"> <li>a. Lack of written policies or procedures</li> <li>b. Lack of adequate resources</li> <li>c. Inexperienced managers</li> <li>d. Lack of devices to measure program performance</li> </ul> <p>If marked "YES", this indicates a potential for risk.</p>		
<p>4. Degree of Centralization:</p> <ul style="list-style-type: none"> <li>a. Decentralized</li> <li>b. Participant Administered</li> <li>c. Other (Specify)</li> </ul> <p>If marked "YES", this indicates a potential for risk.</p>		
<p>5. Special Concerns or Impacts</p> <ul style="list-style-type: none"> <li>a. Special interest exhibited by the President, Congress, OMB, or the Secretary</li> <li>b. Deadlines imposed by Legislation</li> <li>c. Media attention</li> <li>d. Litigation</li> </ul> <p>If marked "YES", this indicates a potential for risk.</p>		

**EXHIBIT 8-2**

Page 2 of 2

**ANALYSIS OF INHERENT RISK**

U.S. Department of Housing  
and Urban Development  
Office of the Chief Financial Officer

Program/Administrative Function:

FACTOR	RISK	
	YES	NO
<p>6. Prior Reviews</p> <p>a. None, new program</p> <p>b. Within last 12 months</p> <p>c. More than 12 months</p> <p>If "b" or "c" is "YES":</p> <p>1) Were significant findings made</p> <p>2) Were there findings of losses due to waste, loss, unauthorized use or misappropriation</p> <p>If "YES" to 1) or 2), this indicates a potential for risk.</p>		
<p>7. Management Responsiveness</p> <p>a. N/A, no previous reviews</p> <p>b. Corrective actions were not taken in a timely manner</p> <p>If "b" is "YES", this indicates a potential for risk.</p>		
<p>Overall Assessment of Factors' Inherent Risk (check most appropriate):</p> <p style="text-align: right;">_____ High</p> <p style="text-align: right;">_____ Medium</p> <p style="text-align: right;">_____ Low</p>		

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_

**REVIEW OF CONTROL OBJECTIVES AND CONTROL TECHNIQUES**

**EXHIBIT 8-3**

U.S. Department of Housing  
and Urban Development  
Office of the Chief Financial Officer

**Program/Administrative Function:**

Weakness/Risk Factors (From Exhibits 1 and 2, where potential for risk has been identified)	Control Objective*	Control Techniques*	Staffing Required (FTEs)	Weakness/Risk Mitigated	
				YES	NO

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_

- State briefly, use attachment to describe in detail.

**EXHIBIT 8-4**

**SCHEDULE FOR PLANNED ACTIONS**

U.S. Department of Housing and Urban Development  
Office of the Chief Financial Officer

Program/Administrative Function:

General Control Environment Factors/ Inherent Risk Factors	Planned Actions*	Target Date	Completion Date	Contact

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_

\* State briefly, use attachment to describe in detail.

**EXHIBIT 8-5**  
U.S. Department of Housing and Urban Development

**CERTIFICATION OF THE COMPLETION OF FERA PROCESS**

Program/Administrative Function: \_\_\_\_\_

I have determined that the inherent risks associated with this assessment have been identified and, for those for which I am responsible, adequate controls have been put in place or are planned to manage the risks. Furthermore, the documentation necessary to support the attached Exhibits (1-4) is adequate to justify the conclusions reached in this FERA, has been prepared, and is retained by this office.

\_\_\_\_\_  
Program Manager Date: \_\_\_\_\_

Approved By:

\_\_\_\_\_  
Program Office DAS Date: \_\_\_\_\_

\_\_\_\_\_  
Program Comptroller/Management Control Coordinator Date: \_\_\_\_\_

\_\_\_\_\_  
Assistant Secretary Date: \_\_\_\_\_