

Final Memorandum, “Review of NASA’s Budget Year 2008 Capital Asset Plan and Business Case (Exhibit 300) Submissions” (IG-08-003, January 30, 2008)

The NASA Office of Inspector General (OIG) initiated this review of NASA’s Capital Asset Plan and Business Case (Exhibit 300) submissions in response to questions by the Office of Management and Budget (OMB) concerning the adequacy and completeness of the submissions. Our objectives were to assess the adequacy and completeness of NASA’s budget year (BY) 2008 Exhibit 300 submissions; evaluate the development, review, and submission process; and validate the existence of Exhibit 300 supporting documentation.

We identified weaknesses in the Exhibit 300 preparation and review process, and our review of 25 BY 2008 Exhibit 300 submissions found that they were not adequate. Specifically, we identified deficiencies in the completeness, accuracy, and consistency (e.g., conflicting dates in different sections) in the Exhibit 300s that we reviewed. We issued a draft memorandum with recommendations for corrective actions. However, during the course of the review, the NASA Chief Information Officer took steps to improve the Exhibit 300 preparation and review process, to include issuing formal guidance.

We performed a follow-on review of selected BY 2009 Exhibit 300 submissions to validate the implementation and effectiveness of controls identified in the new guidance and concluded that the controls corrected the weaknesses we previously identified. As a result, our final memorandum contained no recommendations.

*The memorandum contains NASA Information Technology/Internal Systems Data that is not routinely released under the Freedom of Information Act (FOIA). To submit a FOIA request, see the [online guide](#).*