

**General Controls Profile**  
**General Support System or Major Application**  
**U.S. Fish and Wildlife Service**

*(Insert Name of GSS or MA)*

<b>Function Control</b>	<b>Control in place? (Y/N)</b>	<b>Control adequate? (Y/N)</b>	<b>Alternate Control in place? (Y/N)</b>	<b>Alternate Control adequate? (Y/N)</b>	<b>Potential for Material Weakness (H, M, L)</b>
<b>I. General Management</b>					
A. Configuration Control.					
B. Policies and Procedures.					
C. Organizational/Employee Issues.					
<b>II. General System Software</b>					
A. Operating Systems					
B. System Software Change Control					
<b>III. General Facilities Issues</b>					
A. Physical Access Controls					
B. Environmental Controls					
C. Safety and Hazards Controls					
<b>IV. User Billing and Charge-back Controls</b>					
<b>V. AIS Security Issues</b>					
A. Appointment of Security Officer					
B. Policies and Procedures					
C. Contingency Plan					
D. Access Controls					
E. Risk Assessment and Certification Procedures					

<b>Function Control</b>	<b>Control in place? (Y/N)</b>	<b>Control adequate? (Y/N)</b>	<b>Alternate Control in place? (Y/N)</b>	<b>Alternate Control adequate? (Y/N)</b>	<b>Potential for Material Weakness (H, M, L)</b>
<b>VI. Records Management Control</b>					
<b>VII. Sensitive System/ Sensitive Applications</b>					
<b>VIII. Telecommunications</b>					
<b>IX. Radio System Controls</b>					

### **Guidelines for Evaluating Potential for Material Weaknesses**

In filling out the General Controls Profile form:

1. The term "Control" refers to the primary control. This is the one that is planned and documented.
2. The term "Alternate Control" refers to an additional or circumstantial control. These are often implemented as a "stop gap" measure when the primary control is not working or it can refer to a degree of control that "spills over" from a control implemented on another resource. Long-term control should not rely on the use of alternate controls alone.

Ratings:

- a. If the primary control is in place and is adequate, the potential is usually "low".
- b. If the primary control is in place and is not adequate or there is no primary control, the potential is usually "high".
- c. If the alternate control is in place and is adequate, the potential is low to medium depending on the other factors listed above.
- d. If the alternate control is in place and is not adequate or there is no alternate control, the potential is generally medium to high.

There are exceptions to these ratings and evaluation requires careful consideration and evaluation of the factors specific to the system being evaluated.

Recording any medium or high potential material weakness must be accompanied by a specific, reported weakness on the associated checklist and will be reported on the Control Evaluation Report form. Reported weaknesses may be material or non-material.

To decide if a deficiency is a "Material Weakness", consider the following taken from Management

Control Systems, 290 FW 1:

- Will the deficiency require more than 3 months to correct?
- Could this problem lead to a serious injury or loss of life?
- Is there a good possibility that this problem may exist in other parts of the organization?
- Is there a likelihood that higher levels of management may get questions from Congress or the media about the problem?
- Was there or is there a potential for a significant loss of Government resources?
- Was there or is there a potential for a significant financial loss either through misuse of appropriated funds or under collection of revenues?
- Were laws broken or regulations ignored?
- Could the Department have any potential liability to employees or to third parties as a result of the deficiency?
- Were there ethical violations by organizational personnel?
- Was there inaccurate information reported upon which management or third parties based decisions?
- Could this problem lead to an audit qualification on a financial statement?

If the answer to any of these questions is yes, further reporting is generally indicated. Designation of "Material Weakness" will be based on the above findings plus the following considerations by the Department's Management Control and Audit Follow-up Council.

Could the reported deficiency:

- endanger the health or safety of employees or the public?
- lead to substantial damage or loss of a significant natural, biological, cultural, or historical resource?
- significantly impair the fulfillment of the Department's mission or threaten the successful completion of one or more strategic plan elements developed in accordance with the Government Performance and Results Act?

- indicate systemic deficiencies across bureaus or in the Department's central support systems?
- lead to inaccurate or incomplete information being provided in areas of major importance to operations or policy?
- result in an audit qualification on a financial statement?