



From: Farricker, Daniel (OS/ASFR) [Redacted]
Sent: Tuesday, February 18, 2014 4:50 PM
To: GreenBook
Cc: Morris, William (HHS/ASFR); Lee, Yianting (OS/ASFR); Horn, David (OS/ASFR); Dunkum, Erin E. (OS/ASFR)
Subject: 2013 Green Book Exposure Draft Comment

Follow Up Flag: Follow up
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Good afternoon. On behalf of the Department of Health & Human Services (HHS), Assistant Secretary for Financial Resources, we appreciate the opportunity to further comment on the Standards for Internal Control in the Federal Government (Green Book) 2013 Exposure Draft.

In addition to the HHS comments previously submitted, we also would like to recommend the following: Consider providing an initial definition or explanation of the term “element” to help users analyze the components of the attributes.

E.G., Section 2 (page 5) of the Exposure Draft clearly defines Components, Principles and Attributes. Page 15 references “elements” as follows:

“For each attribute, management considers the elements underlying the attribute and whether controls are properly designed, implemented, and operating effectively to achieve each element of the attribute. If one or more of the elements are not achieved, then a deficiency in internal control exists.”

The exposure draft provides explanations and examples of respective attributes, but fails to explain what an element is and does not provide examples (as it does for attributes). An explanation of “element” would provide more clarity.

Thanks again for the opportunity to offer comments.

Respectfully,

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