

Financial Improvement and Audit Readiness Methodology
Assertion Work Product Example
Notification to FIAR Directorate of Corrective Action Plan Implementation

Detailed Activity 2.4 – Execute (Reporting Entities)

Detailed Activity 2.5.1(a) – Continue with Phase 3, Assertion/Examination (Service Providers)

NOTE: The Tool/Template/Work Product below is an example memorandum provided to the FIAR Directorate, notifying the FIAR Directorate that needed corrective action plans have been implemented.

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MEMORANDUM FOR THE DIRECTOR, FINANCIAL IMPROVEMENT AND AUDIT
READINESS DIRECTORATE

SUBJECT: Notification and Certification to the FIAR Directorate of the Implementation of
Necessary Corrective Actions for the *(Insert Name of Assessable Unit)*
Assessable Unit

While applying the FIAR Methodology, as set forth in the FIAR Guidance, to the business processes and internal controls surrounding the *(insert name of assessable unit)*, we determined that certain business processes and internal controls would not be able to achieve the related Financial Reporting Objectives. As a result, we developed corrective action plans, which have been previously communicated to the FIAR Directorate, to remediate the identified deficiencies.

We are submitting notification and certification to the FIAR Directorate that the necessary corrective actions have been implemented and that the controls and processes are in place.

The Defense Component Agency is available to provide additional information, as necessary. Please contact *(point of contact)* at *(phone number)*, or *(email address)*@mail.mil, if you have any questions or need assistance.

Signature
Director, Defense Component Agency

Attachment:
Corrective Action Plans for the *(insert name of assessable unit)* Assessable Unit