

## Control Ratings

### Personalize

#### Selection Criteria

Period:  Year:   
 Organization:  Evaluation Type:  Control Design Assessment  Self Assessment  Effectiveness  
 Process:  Rating:   
 Control:   
 Long Text:   
 Display Report Immediately  Request Report and Await Work Item

### Results

Print or Export		Filter Settings			
Organization	Process	Subprocess	Control	Effectiveness Rating (Symbol)	Effectiveness Status
Regulatory Accounting	Affiliated Company Management Fee	08.38.01 - Affiliate Management Fee	FRF0368		
Regulatory Accounting	Affiliated Company Management Fee	08.38.01 - Affiliate Management Fee	FRF0369	<input checked="" type="checkbox"/>	Closed
Regulatory Accounting	Affiliated Company Management Fee	08.38.01 - Affiliate Management Fee	FRF0371		
Regulatory Accounting	Affiliated Company Management Fee	08.38.01 - Affiliate Management Fee	FRF0372		
Regulatory Accounting	Affiliated Company Management Fee	08.38.01 - Affiliate Management Fee	FRF0373	<input checked="" type="checkbox"/>	Closed
Regulatory Accounting	Affiliated Company Management Fee	08.38.01 - Affiliate Management Fee	FRF0374	<input checked="" type="checkbox"/>	Closed
Regulatory Accounting	Affiliated Company Management Fee	08.38.01 - Affiliate Management Fee	FRF0375		
Regulatory Accounting	Affiliated Company Management Fee	08.38.01 - Affiliate Management Fee	FRF0376	<input checked="" type="checkbox"/>	Closed
Regulatory Accounting	Affiliated Company Management Fee	08.38.01 - Affiliate Management Fee	FRF0378		
Regulatory Accounting	Affiliated Company Management Fee	08.38.01 - Affiliate Management Fee	FRF0379	<input checked="" type="checkbox"/>	Closed
Regulatory Accounting	Affiliated Company Management Fee	08.38.01 - Affiliate Management Fee	FRF0377		

**08.38.01**

**March 2010**

## Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: March 2010      Status: Closed      Organization: Regulatory Accounting      Process: Affiliated Company Management Fee      Subprocess: 08.38.01 - Affiliate Management Fee

[Evaluation](#)    [Subprocess](#)    [Control Objectives and Risks](#)    [Assertions](#)    [Attachments and Links](#)

Question	Comments	Answer
Has there been a major change to the Software used for your subprocess since the last quarter? (ex. Change from People Soft to SAP Note: Version updates are not considered significant)		No
Are there any plans in the coming quarter for any new system implementations?		No
Has there been a change in Organization that affects the way the subprocess is being performed/ controlled since last quarter? (ie. Different people performing the controls, different people reviewing/approving)		No
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Is the subprocess being used to control additional types of transactions or activities?		No

**General Data**

Rating:

Comment:

Documents: [1 Attachments](#)

Performed By: DEBY BALDWIN OXB07KZ      Performed Date: 04/16/2010

Reviewer Comment

Reviewed By: CHRISTINE H RANDELL CHROB1G      Review Date: 04/21/2010

Reviewer Comment:



Central Process Hierarchy

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: March 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.01 - Affiliate Management Fee

[Home](#) | 
 [Subprocess](#) | 
 [Control Objectives and Risks](#) | 
 [Assertions](#) | 
 [Attachments and Links](#)

### Questions

Report Issue

Question	Comments	Answer
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and Internal Controls?		Yes
Have you reviewed your subprocess narrative to ensure that the subprocess description and the controls described represent the way the subprocess is currently operating?		Yes
Does the "Documenter" identified in the subprocess narrative reflect you as the current SubProcess Owner?		Yes
Does the "Reviewer" identified in the subprocess narrative reflect the person who is ultimately responsible for the subprocess?		Yes
Was the "Sign-off" date in the subprocess narrative updated to the last day of this quarter to reflect that the subprocess narrative has been reviewed for this quarter?		Yes

Row 6 of 15

### General Data

Rating: **Meets Guidance**

Comment:

Documents: [1 Attachments](#)

Performed By: DEBY BALDWIN DX607KZ

Performed Date: 04/16/2010

### Reviewer Comment

Reviewed By: CHRISTINE H. RANDELL CHR081G

Review Date: 04/21/2010

Reviewer Comment: I agree with the evaluation answers provided for this process.



Central Process Hierarchy

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: March 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.01 - Affiliate Management Fee

[Evaluation](#) | 
 [Subprocess](#) | 
 [Control Objectives and Risks](#) | 
 [Assertions](#) | 
 [Attachments and Links](#)

### Questions

#### Report Issue

Question	Comments	Answer
Is the "Date" in the subprocess narrative the date the last time changes were made to the subprocess?		Yes
Have you attached the updated process narrative to this assessment?		Yes
The effectiveness rating reported below should be as a result of testing performed by you the Subprocess Owner. Is the rating that you are reporting below based on your testing performed via "Reperformance" or "Observation"?	Observation	Text
As Subprocess Owner, I certify that the subprocess narrative attached represents the current design of the subprocess and that the effectiveness rating below accurately represents the controls as of the end of this quarter. (Please print your name)	Deby Baldwin	Text
As Subprocess Owner, I have reviewed the design of the control objectives & activities, as documented in the attached subprocess narrative, and certify that they are appropriate to maintain proper control over financial reporting. (Please print your name)	Deby Baldwin	Text

Row 11 of 15

### General Data

Rating:

Comment:

Documents: 1 Attachments

Performed By: DEBY BALDWIN D1307KZ

Performed Date: 04/16/2010

Reviewer Comment

Completed On: 04/16/2010

Completed Date: 04/16/2010

**08.38.01**

**June 2010**



Central Process Hierarchy

Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: June 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.01 - Affiliate Management Fee

Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

#### Questions

##### Report Issue

Question	Comments	Answer
Has there been a major change to the Software used for your subprocess since the last quarter? (ex. Change from People Soft to SAP Note: Version updates are not considered significant.)		No
Are there any plans in the coming quarter for any new system implementations?		No
Has there been a change in Organization that affects the way the subprocess is being performed/ controlled since last quarter? (e. Different people performing the controls, different people reviewing/approving)		No
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Is the subprocess being used to control additional types of transactions or activities?		No

#### General Data

Rating:

Comment:

#### Documents:

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 07/19/2010

#### Reviewer Comment

Reviewed By: CHRISTINE H. RANDELL CHR061G

Review Date: 07/20/2010

Reviewer Comment:



Central Process Hierarchy

Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Navigation: Subprocess | Control Objectives and Risks | Assessments | Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
Is the "Date" in the subprocess narrative the date the last time changes were made to the subprocess?		Yes
Have you attached the updated process narrative to this assessment?		Yes
The effectiveness rating reported below should be as a result of testing performed by you the Subprocess Owner. Is the rating that you are reporting below based on your testing performed via "Reperformance" or "Observation"?	Observation	Text
As Subprocess Owner, I certify that the subprocess narrative attached represents the current design of the subprocess and that the effectiveness rating below accurately represents the controls as of the end of this quarter. (Please print your name)	Deby Baldwin	Text

Row 11 of 14

#### General Data

Rating: \* Meets Guidance

Comment:

Documents: 1 Attachments

Performed By: DEBY BALDWIN OXB07KZ

Performed Date: 07/19/2010

#### Reviewer Comment

Reviewed By: CHRISTINE H RANDELL CHR081G

Review Date: 07/20/2010

Reviewer Comment: I have reviewed the responses provided by the Subprocess Owner and agree with all answers and the overall rating that was submitted.



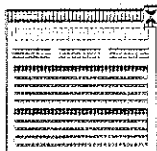
**08.38.01**

**September 2010**



Central Process Hierarchy

Subprocess Design Assess...



Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: September 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.01 - Affiliate Management Fee

Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

Questions

Report Issue

Question	Comments	Answer
Has there been a major change to the Software used for your subprocess since the last quarter? (ex. Change from People Soft to SAP Note: Version updates are not considered significant.)		No
Are there any plans in the coming quarter for any new system implementations?		No
Has there been a change in Organization that affects the way the subprocess is being performed/ controlled since last quarter? (ie. Different people performing the controls, different people reviewing/approving)		No
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Is the subprocess being used to control additional types of transactions or activities?		No

Row 1 of 6

General Data

Rating: Meets Guidance

Comment:

Documents: 1 Attachments

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 10/15/2010

Reviewer Comment

Reviewed By: CHRISTINE H RANDELL CHR081G

Review Date: 10/15/2010

Reviewer Comment:

## Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: September 2010     
 Status: Closed     
 Organization: Regulatory Accounting     
 Process: Affiliated Company Management Fee     
 Subprocess: 08.38.01 - Affiliate Management Fee

[Exit](#) | [Subprocess](#) | [Control Objectives and Risks](#) | [Assertions](#) | [Attachments and Links](#)

### Questions

Report Issue

Question	Comments	Answer
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and Internal Controls?		Yes ▼
Have you reviewed your subprocess narrative to ensure that the subprocess description and the controls described represent the way the subprocess is currently operating?		Yes ▼
Does the "Documenter" identified in the subprocess narrative reflect you as the current SubProcess Owner?		Yes ▼
Does the "Reviewer" identified in the subprocess narrative reflect the person who is ultimately responsible for the subprocess?		Yes ▼
Was the "Sign-off" date in the subprocess narrative updated to the last day of this quarter to reflect that the subprocess narrative has been reviewed for this quarter?		Yes ▼

Row 6 of 16

### General Data

Rating:

Comment:

Documents: [1 Attachments](#)

Performed By: DESY BALDWIN DMB07KZ

Performed Date: 10/15/2010

### Reviewer Comment

Reviewed By: CHRISTINE H RANDELL CHR061G

Review Date: 10/15/2010

Reviewer Comment:



Central Process Hierarchy

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: September 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.01 - Affiliate Management Fee

[Back](#) / 
 [Subprocess](#) / 
 [Control Objectives and Risks](#) / 
 [Assertions](#) / 
 [Attachments and Links](#)

### Questions

#### Report Issue

Question	Comments	Answer
Is the "Date" in the subprocess narrative the date the last time changes were made to the subprocess?		Yes
Have you attached the updated process narrative to this assessment?		Yes
The effectiveness rating reported below should be as a result of testing performed by you the Subprocess Owner. Is the rating that you are reporting below based on your testing performed via "Reperformance" or "Observation"?	Observation	Text
As Subprocess Owner, I certify that the subprocess narrative attached represents the current design of the subprocess and that the effectiveness rating below accurately represents the controls as of the end of this quarter. (Please print your name)	Deby Baldwin	Text
As Subprocess Owner, I certify that I have reviewed the 2010 SOX annual test results documented within GRC Process Control and agree that the effectiveness rating noted accurately represents the controls testing for 2010. (Please print your name)	Deby Baldwin	Text

Row 11 of 16

### General Data

Rating: \* Meets Guidance

Comment:

Documents: [1 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 10/15/2010

### Reviewer Comment

Reviewed By: [Name]

Reviewed Date: [Date]



Central Process Hierarchy

Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: September 2010    Status: Closed    Organization: Regulatory Accounting    Process: Affiliated Company Management Fee    Subprocess: 08.38.01 - Affiliate Management Fee

Evaluation    Subprocess    Control Objectives and Risks    Assessments    Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
If the process was formally tested and reported in GRC Process Control for the 2010 test results, are those test results different from those being reported on this assessment? If yes, please explain the difference in ratings.		No

Row 16 of 18

#### General Data

Rating: \* Meets Guidance

Comment:

Documents: [1 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ    Performed Date: 10/15/2010

#### Reviewer Comment

Reviewed By: CHRISTINE H RANDELL CHR061G    Review Date: 10/15/2010

Reviewer Comment: Approve.

#### Administration

**08.38.01**

**December 2010**



Central Process Hierarchy

Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: December 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.01 - Affiliate Management Fee

Executive | Subprocess | Control Objectives and Risks | Assessments | Attachments and Links

#### Questions

Report Issue

Question

Comments

Answer

Has there been a major change to the Software used for your subprocess since the last quarter? (ex. Change from People Soft to SAP Note: Version updates are not considered significant.)

No

Are there any plans in the coming quarter for any new system implementations?

No

Has there been a change in Organization that affects the way the subprocess is being performed/ controlled since last quarter? (ie. Different people performing the controls, different people reviewing/approving)

No

Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?

No

Is the subprocess being used to control additional types of transactions or activities?

No

Row 1 of 1

#### General Data

Rating: Meets Guidance

Comment

Documents: 1 Attachments

Performed By: DEBY BALDWIN DXG07KZ

Performed Date: 01/20/2011

#### Reviewer Comment

Reviewed By: CHRISTIE H RANDELL CHR081G

Review Date: 01/20/2011



Central Process Hierarchy

Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: December 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.01 - Affiliate Management Fee

Evaluation | Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and Internal Controls?		NA
Have you reviewed your subprocess narrative to ensure that the subprocess description and the controls described represent the way the subprocess is currently operating?		Yes
Does the "Documenter" identified in the subprocess narrative reflect you as the current SubProcess Owner?		Yes
Does the "Reviewer" identified in the subprocess narrative reflect the person who is ultimately responsible for the subprocess?		Yes
Was the "Sign-off" date in the subprocess narrative updated to the last day of this quarter to reflect that the subprocess narrative has been reviewed for this quarter?		Yes

Row 6 of 6

#### General Data

Rating: Meets Guidance

Comments

Documents: 1 Attachments

Performed By: DESY BALDWIN, DXB07KZ

Performed Date: 01/20/2011

#### Reviewer Comment

Reviewed By: CHRISTINE HIRANDELL, CHR0B1G

Review Date: 01/20/2011

Reviewer Comment: I have reviewed and agree with the comments. As the 2010 testing was not complete prior to the deadline for this evaluation, the "Meets Guidance" rating based upon





Central Process Hierarchy

Subprocess Design Assess...



### Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: December 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.01 - Affiliate Management Fee

Execution Subprocess Control Objectives and Risks Assessments Attachments and Links

#### Questions

##### Report Issue

Question	Comments	Answer
Is the "Date" in the subprocess narrative the date the last time changes were made to the subprocess?		Yes
Have you attached the updated process narrative to this assessment?		Yes
The effectiveness rating reported below should be as a result of testing performed by you the Subprocess Owner. Is the rating that you are reporting below based on your testing performed via "Reperformance" or "Observation"?	Observation	Text
As Subprocess Owner, I certify that the subprocess narrative attached represents the current design of the subprocess and that the effectiveness rating below accurately represents the controls as of the end of this quarter. (Please print your name.)	Deby Baldwin	Text
As Subprocess Owner, I certify that I have reviewed the 2010 SOX annual test results documented within GRC Process Control and agree that the effectiveness rating noted accurately represents the controls testing for 2010. (Please print your name.)	Deby Baldwin N/A Testing for 2010 is not yet complete.	Text

Row 11 of 16

#### General Data

Rating:

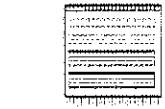
Comment:

Documents: 1 Attachments

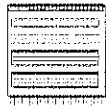
Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 01/20/2011

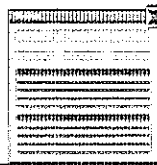
Reviewer Comment



Central Process Hierarchy



Subprocess Design Assess...



### Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: December 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.01 - Affiliate Management Fee

Navigation tabs: Subprocess, Control Objectives and Risks, Assertions, Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
If the process was formally tested and reported in GRC Process Control for the 2010 test results, are those test results different from those being reported on this assessment? If yes, please explain the difference in ratings.	Testing for 2010 is not yet complete.	N/A

#### General Data

Rating: \* Meets Guidance

Comment:

Documents: [1 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 01/20/2011

#### Reviewer Comment

Reviewed By: CHRISTINE HIRANDELL CHR0B1G

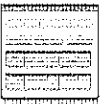
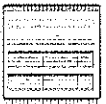
Review Date: 01/20/2011

Reviewer Comment: I have reviewed and agree with the comments. As the 2010 testing was not complete prior to the deadline for this evaluation, the "Meets Guidance" rating based upon Observation is agreed upon and any changes due to test findings that may occur at a later date will be documented in the evaluation for the first quarter of 2011.

#### Administration

**08.38.01**

**March 2011**



Central Process Hierarchy Control Objective-Risk Cov... Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: March 2011 Status: Closed Organization: Regulatory Accounting Process: Affiliated Company Management Fee Subprocess: 08.38.01 - Affiliate Management Fee

Subprocess Control Objectives and Risks Assertions Attachments and Links

### Questions

Report issue

Question	Comments	Answer
Has there been a major change to the Software used for your subprocess since the last quarter? (ex. Change from People Soft to SAP Note: Version updates are not considered significant.)		No
Are there any plans in the coming quarter for any new system implementations?		No
Has there been a change in Organization that affects the way the subprocess is being performed/ controlled since last quarter? (i.e. Different people performing the controls, different people reviewing/approving)	Reviewer is now Gloria Lopez	Yes
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Is the subprocess being used to control additional types of transactions or activities?		No

Row 1 of 15

### General Data

Rating: Meets Guidance

Comment:

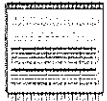
Documents: 1 Attachments

Performed By: DEBY BALDWIN DXB07KZ Performed Date: 04/15/2011

Reviewer Comment

Reviewed By: ELIZABETH M FUENTES EAM06T1 Review Date: 04/15/2011

Reviewed Comment:



Central Process Hierarchy



Control Objective-Risk Cov...



Subprocess Design Assess...



### Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: March 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.01 - Affiliate Management Fee

Navigation: Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and Internal Controls?		Yes
Have you reviewed your subprocess narrative to ensure that the subprocess description and the controls described represent the way the subprocess is currently operating?		Yes
Were there any key spreadsheets identified in your spreadsheets? If so, has the narrative been updated to reflect the new control objective and activity?	Will be updated by end of 2nd. qtr.	Yes
Does the "Documenter" identified in the subprocess narrative reflect you as the current SubProcess Owner?		Yes
Does the "Reviewer" identified in the subprocess narrative reflect the person who is ultimately responsible for the subprocess?		Yes

Row 6 of 15

#### General Data

Rating: \* Meets Guidance

Comment:

Documents: 1 Attachments

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 04/15/2011

#### Reviewer Comment

Reviewed By: ELIZABETH M FUENTES EAM0BT1

Review Date: 04/15/2011

Reviewer Comment: Meets Guidance



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: March 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.01 - Affiliate Management Fee

Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

### Questions

Report Issue

Question	Comments	Answer
Was the "Sign-off" date in the subprocess narrative updated to the last day of this quarter to reflect that the subprocess narrative has been reviewed for this quarter?		Yes
Is the "Date" in the subprocess narrative the date the last time changes were made to the subprocess?		Yes
Have you attached the updated process narrative to this assessment?		Yes
The effectiveness rating reported below should be as a result of testing performed by you the Subprocess Owner. Is the rating that you are reporting below based on your testing performed via "Reperformance" or "Observation"?	Observation	Text
As Subprocess Owner, I certify that the subprocess narrative attached represents the current design of the subprocess and that the effectiveness rating below, accurately represents the controls as of the end of this quarter. (Please print your name)	Deby Baldwin	Text

Row 11 of 15

### General Data

Rating:

Comment:

Documents: [1 Attachments](#)

Performed By: DEBY BALDWIN OXB07KZ

Performed Date: 04/15/2011

### Reviewer Comment

Reviewed By: ELIZABETH M FUENTES EAM0BT1

Review Date: 04/15/2011

**08.38.01**

**June 2011**



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...



### Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: June 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.01 - Affiliate Management Fee

Evaluation | Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

#### Questions

Report issue

Question	Comments	Answer
Have you evaluated the impact of SAP One on your process and its controls?	Revised AMF SOX process has been drafted	Yes
If your process is impacted, has the 2Q11 'Certification Form for SAP One Implementation' been completed with supporting details for your evaluation, including identification of any unresolved issues that could impact the effectiveness of your controls?		Yes
Have you and management certified and signed off on your evaluation that your process' controls are expected to operate effectively with SAP One, and attached the Certification Form to the "Attachments" tab in this 2Q11 assessment?		Yes
Has there been a major change to the Software (other than SAP One) used for your subprocess since the last quarter or is there a major change to the Software planned for the next quarter?		No
Have you updated your subprocess narrative to ensure that the subprocess descriptions and key controls described represent the way the subprocess is currently operating?		Yes

Row: 1 of 15

#### General Data

Rating:

Comment:

Documents: [2 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 07/20/2011

#### Administration

Modified By: JOHN ROYES JWN01M9Z

Modified On: 07/20/2011 11:55:21

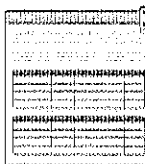




Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...



# Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: June 2011 | Status: Closed | Organization: Regulatory Accounting | Process: Affiliated Company Management Fee | Subprocess: 08.38.01 - Affiliate Management Fee

Evaluation | Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

## Questions

### Report Issue

Question	Comments	Answer
Has there been any changes in the types of transactions or activities included in the scope of your subprocess?		No
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Has there been a change to the organization or business unit that is responsible for any of the controls in your subprocess since last quarter?		No
Have the control structure, test plan and GRC Process Controls changes recommended by your Corporate SOX team representative been reviewed and if applicable, included in your current subprocess narrative?	No recommendations made at this time.	N/A
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and the Corporate SOX team?	No changes made	N/A

Row: 6 of 15

## General Data

Rating: \* Meets Guidance

Comment: [Empty text area with scroll bars]

Documents: [2 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 07/20/2011

## Administration

Modified By: JOHN NOYES JWNDM9Z

Modified On: 07/20/2011 11:55:21



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: June 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.01 - Affiliate Management Fee

Evaluation | Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
Has your subprocess narrative been updated based on the new Corporate SOX narrative template (e.g. added new section listing GL Accounts impacted by subprocess)?		Yes
Have you attached the updated subprocess narrative to this assessment (final version, no "track changes" displayed)?		Yes
Have you identified if your subprocess includes any "key spreadsheets" (as defined in the Corporate SOX team email)? If so, has the narrative been updated to reflect the standard control objective and control activity?		N/A
Does the effectiveness rating reported below accurately reflect the results of this quarter's self review (noted as "Reperformance" if completed or "Observation" if not)?	Observation	Yes
As Subprocess Owner, I certify the subprocess narrative attached represents the current design and controls, and the effectiveness rating below accurately represents the controls' performance for this quarter. (Print name to attest to statement.)	Deby Baldwin	Text

Row 11 of 15

#### General Data

Rating: Meets Guidance

Comment:

Documents: 2 Attachments

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 07/20/2011

#### Administration

Modified By: JOHN NOYES JWN0MSZ

Modified On: 07/20/2011 11:55:21

**08.38.01**

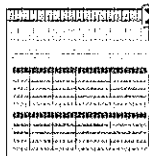
**September 2011**



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...



### Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: September 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.01 - Affiliate Management Fee

Evaluation | Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

#### Questions

Report issue

Question	Comments	Answer
Did your SOX process and controls operate effectively with SAP One as originally designed?		Yes
If your process had issues with operating effectiveness or the initial control design with SAP One changes, has the 3Q11 "Certification Form for SAP One Implementation" been completed with details of the issues, actions taken and planned remediation?	No issues with SAP	N/A
Have you and management certified and signed off on your Certification Form and attached it to the "Attachments" tab in this 3Q11 assessment?		Yes
Has there been a major change to the Software (other than SAP One) used for your subprocess since the last quarter or is there a major change to the Software planned for the next quarter?		No
Have you confirmed that the GL accounts listed in your final 3Q11 process narrative are correct?		Yes

Row 1 of 15

#### General Data

Rating: \* Meets Guidance

Comment:

Documents: 2 Attachments

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 10/26/2011

#### Administration

Modified By: JOHN NOYES JWINDM9Z

Modified On: 10/26/2011 14:25:37



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: September 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.01 - Affiliate Management Fee

Navigation: Subprocess | Control Objectives and Risks | Assessments | Attachments and Links

### Questions

Report Issue

Question	Comments	Answer
Has there been any changes in the types of transactions or activities included in the scope of your subprocess?	Manual JV to automated in CO close process	Yes
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Has there been a change to the organization or business unit that is responsible for any of the controls in your subprocess since last quarter?		No
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and the Corporate SOX team?		Yes
Have the control structure, test plan and GRC Process Controls changes recommended by your Corporate SOX team representative been reviewed and if applicable, included in your current subprocess narrative?	No recommendations have been made	N/A

Row 6 of 15

### General Data

Rating: Meets Guidance

Comment:

Documents: [2 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 10/20/2011

### Administration

Modified By: JOHN NOYES JWN0M9Z

Modified On: 10/20/2011 14:25:37



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...



## Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: September 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.01 - Affiliate Management Fee

Evaluation Subprocess Control Objectives and Risks Assertions Attachments and Links

### Questions

Report Issue

Question	Comments	Answer
Have you updated your subprocess narrative to ensure that the subprocess descriptions and key controls represent how the subprocess was operating at the end of this quarter, and attached the narrative to the assessment?		Yes
Does the effectiveness rating below accurately reflect the results of this quarter's self review (Reperformance if completed or Observation if not) or any issues that occurred within the process this quarter (this is separate from SOX testing results)?	Observation	Yes
If you have signed off on a test plan, you certify that you have reviewed the annual 2011 management SOX testing results and agree that the effectiveness rating noted accurately represents the overall rating for the controls tested. (Print name.)	Have not signed off on any test plan	Text
If your SOX process has been formally tested for 2011, is the overall effectiveness rating consistent with the self-review testing results? If no, please explain and provide updated information on the current status of any open issues.	No formal testing has been completed	N/A
As Subprocess Owner, I certify the subprocess narrative attached represents the current design and controls, and the effectiveness rating below accurately represents the controls' performance for this quarter. (Print name to attest to statement.)	Deby Baldwin	Text

Row 11 of 15

### General Data

Rating:

Comment:

Documents: [2 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 10/20/2011

**08.38.01**

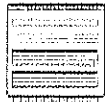
**December 2011**



Central Process Hierarchy



Control Objective-Risk Cov...



Subprocess Design Assess...



### Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: December 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.01 - Affiliate Management Fee

Evaluation Subprocess Control Objectives and Risks Assertions Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
Has there been a major change to the Software (other than SAP One) used for your subprocess since the last quarter or is there a major change to the Software planned for the next quarter?		No
Have you reviewed the GL accounts listed in the process narrative for accurateness?		Yes
Has there been any changes in the types of transactions or activities included in the scope of your subprocess?		No
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Has there been a change to the organization or business unit that is responsible for any of the controls in your subprocess since last quarter?	New Manager for CMA	Yes

#### General Data

Rating: Meets Guidance

Comment

Documents: 1 Attachments

Performed By: DEBY BALDWIN OXB07KZ

Performed Date: 01/13/2012

#### Administration

Modified By: JENNIFER RICHARDS JJR0J2M

Modified On: 01/13/2012 17:27:30





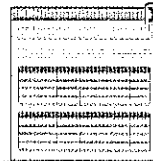
Central Process Hierarchy



Control Objective-Risk Cov...



Subprocess Design Assess...



## Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: December 2011      Status: Closed      Organization: Regulatory Accounting      Process: Affiliated Company Management Fee      Subprocess: 08.38.01 - Affiliate Management Fee

Evaluation    Subprocess    Control Objectives and Risks    Assertions    Attachments and Links

### Questions

Report Issue

Question	Comments	Answer
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and the Corporate SOX team?		Yes
Have you updated your subprocess narrative to ensure that the subprocess descriptions and key controls represent how the subprocess was operating at the end of this quarter, and attached the narrative to the assessment?		Yes
Does the effectiveness rating below accurately reflect the results of this quarter's self review (Reperformance if completed or Observation if not) or any issues that occurred within the process this quarter (this is separate from SOX testing results)?	Observation	Yes
If you have signed off on a test plan, you certify that you have reviewed the annual 2011 management SOX testing results and agree that the effectiveness rating noted accurately represents the overall rating for the controls tested. (Print name.)	New test plan has not been developed	Text
If your SOX process has been formally tested for 2011, is the overall effectiveness rating consistent with the self-review testing results? If no, please explain and provide updated information on the current status of any open issues.	Testing is not complete	N/A

Row 6 of 11

### General Data

Rating:

Comment:

Documents: [Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 01/13/2012

### Administration



- Central Process Hierarchy
- Control Objective-Risk Cov...
- Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.01 - Affiliate Management Fee

Assessment Period: December 2011      Status: Closed      Organization: Regulatory Accounting      Process: Affiliated Company Management Fee      Subprocess: 08.38.01 - Affiliate Management Fee

- Home
- Subprocess
- Control Objectives and Risks
- Assertions
- Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
As Subprocess Owner, I certify the subprocess narrative attached represents the current design and controls, and the effectiveness rating below accurately represents the controls' performance for this quarter. (Print name to attest to statement.)	Deby Baldwin	Text

Row 11 of 11

#### General Data

Rating: \* Meets Guidance

Comment:

Documents: 1 Attachments

Performed By: DEBY BALDWIN DXB07KZ      Performed Date: 01/13/2012

Administration      Modified By: JENNIFER RICHARDS JJR0J2M      Modified On: 01/13/2012 17:27:30

**08.38.02**

**March 2010**



Central Process Hierarchy

Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: March 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

Elements Subprocess Control Objectives and Risks Assessments Attachments and Links

#### Questions

#### Report Issue

Question	Comments	Answer
Has there been a major change to the Software used for your subprocess since the last quarter? (ex. Change from People Soft to SAP Note: Version updates are not considered significant.)		No
Are there any plans in the coming quarter for any new system implementations?		No
Has there been a change in Organization that affects the way the subprocess is being performed/ controlled since last quarter? (ie. Different people performing the controls, different people reviewing/approving)		No
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Is the subprocess being used to control additional types of transactions or activities?		No

#### General Data

Rating:

Comment:

#### Documents: [Attachments](#)

Performed By: DEBY BALDWIN DX8107KZ

Performed Date: 04/16/2010

#### Reviewer Comment

Reviewed By: CHRISTINE H SANDELL CHR081G

Review Date: 04/21/2010

Reviewer Comment:



Central Process Hierarchy

Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: March 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
Have all changes to your subprocess been communicated to your Business Unit, SOX Rep and Internal Controls?		Yes
Have you reviewed your subprocess narrative to ensure that the subprocess description and the controls described represent the way the subprocess is currently operating?		Yes
Does the "Documenter" identified in the subprocess narrative reflect you as the current SubProcess Owner?		Yes
Does the "Reviewer" identified in the subprocess narrative reflect the person who is ultimately responsible for the subprocess?		Yes
Was the "Sign-off" date in the subprocess narrative updated to the last day of this quarter to reflect that the subprocess narrative has been reviewed for this quarter?		Yes

Row: 6 of 15

#### General Data

Rating:

Comment:

Documents: [1 Attachments](#)

Performed By: DEBY BALDWIN DX607KZ

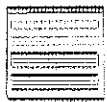
Performed Date: 04/16/2010

Reviewer Comment:

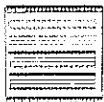
Reviewed By: CHRISTINE H RANDELL CHR081G

Review Date: 04/21/2010

Reviewer Comment:



Central Process Hierarchy



Subprocess Design Assess...



## Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: March 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

Evaluation | Subprocess | Control Objectives and Risks | Assessments | Attachments and Links

### Questions

Report Issue

Question	Comments	Answer
Is the "Date" in the subprocess narrative the date the last time changes were made to the subprocess?		Yes
Have you attached the updated process narrative to this assessment?		Yes
The effectiveness rating reported below should be as a result of testing performed by you the Subprocess Owner. Is the rating that you are reporting below based on your testing performed via "Reperformance" or "Observation"?	Observation	Text
As Subprocess Owner, I certify that the subprocess narrative attached represents the current design of the subprocess and that the effectiveness rating below, accurately represents the controls as of the end of this quarter. (Please print your name)	Deby Baldwin	Text
As Subprocess Owner, I have reviewed the design of the control objectives & activities, as documented in the attached subprocess narrative, and certify that they are appropriate to maintain proper control over financial reporting. (Please print your name)	Deby Baldwin	Text

Row 11 of 15

### General Data

Rating: \* Meets Guidance

Comment:

Documents: [1 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 04/16/2010

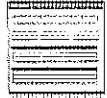
Reviewer Comment

CHRISTINE HUNDSCH GURR140

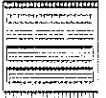
Perform Date: 04/16/2010

**08.38.02**

**June 2010**



Central Process Hierarchy



Subprocess Design Assess...



### Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: June 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

Evaluation Subprocess Control Objectives and Risks Assertions Attachments and Links

#### Questions

##### Report Issue

Question	Comments	Answer
Has there been a major change to the Software used for your subprocess since the last quarter? (ex. Change from People Soft to SAP (Note: Version updates are not considered significant.)		No
Are there any plans in the coming quarter for any new system implementations?		No
Has there been a change in Organization that affects the way the subprocess is being performed/ controlled since last quarter? (ie. Different people performing the controls; different people reviewing/approving)		No
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Is the subprocess being used to control additional types of transactions or activities?		No

Row 1 of 4

#### General Data

Rating: \* Meets Guidance

Comment:

Documents: 1 Attachments

Performed By: DEBY BALDWIN DXB07KZ

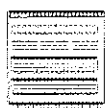
Performed Date: 07/19/2010

#### Reviewer Comment

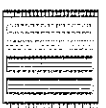
Reviewed By: CHRISTINE H RANDELL CHR081G

Review Date: 07/26/2010

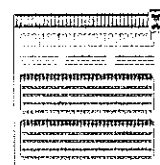




Central Process Hierarchy



Subprocess Design Assess...



### Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: June 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

Navigation tabs: Evaluation, Subprocess, Control Objectives and Risks, Assertions, Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and Internal Controls?		Yes
Have you reviewed your subprocess narrative to ensure that the subprocess description and the controls described represent the way the subprocess is currently operating?		Yes
Does the "Documenter" identified in the subprocess narrative reflect you as the current SubProcess Owner?		Yes
Does the "Reviewer" identified in the subprocess narrative reflect the person who is ultimately responsible for the subprocess?		Yes
Was the "Sign-off" date in the subprocess narrative updated to the last day of this quarter to reflect that the subprocess narrative has been reviewed for this quarter?		Yes

#### General Data

Rating: \* Meets Guidance

Comment:

Documents: [1 Attachments](#)

Performed By: DEBY BAILOWIN DMB07KZ

Performed Date: 07/19/2010

#### Reviewer Comment

Reviewed By: CHRISTINE H RANDELL CHR081G

Review Date: 07/23/2010

Reviewer Comment:



Central Process Hierarchy

Subprocess Design Assess...

Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: June 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

Evaluation Subprocess Control Objectives and Tests Assertions Assignments and Links

Questions

Report Issue

Question	Comments	Answer
Is the "Date" in the subprocess narrative the date the last time changes were made to the subprocess?		Yes
Have you attached the updated process narrative to this assessment?		Yes
The effectiveness rating reported below should be as a result of testing performed by you the Subprocess Owner. Is the rating that you are reporting below based on your testing performed via "Reperformances" or "Observation"?	Observation	Text
As Subprocess Owner, I certify that the subprocess narrative attached represents the current design of the subprocess and that the effectiveness rating below accurately represents the controls as of the end of this quarter. (Please print your name)	Deby Baldwin	Text

Row 11 of 14

General Data

Rating: Meets Guidance

Comment

Documents: 1 Attachments

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 07/19/2010

Reviewer Comment

Reviewed By: CHRISTINE H RANDELL CHR081G

Review Date: 07/20/2010

Reviewer Comment: I have reviewed the responses provided by the Subprocess Owner and agree with all comments and overall rating.

**08.38.02**

**September 2010**



Central Process Hierarchy

Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: September 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

Evaluation Subprocess Control Objectives and Risks Assertions Enablements and Links

#### Questions

Report Issue

Question	Comments	Answer
Has there been a major change to the Software used for your subprocess since the last quarter? (ex. Change from People Soft to SAP Note: Version updates are not considered significant.)		No
Are there any plans in the coming quarter for any new system implementations?		No
Has there been a change in Organization that affects the way the subprocess is being performed/ controlled since last quarter? (ie. Different people performing the controls, different people reviewing/approving)		No
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Is the subprocess being used to control additional types of transactions or activities?		No

Row: 1 of 6

#### General Data

Rating: \* Meets Guidance

Comment:

#### Documents: 1 Attachments

Performed By: DEBY BALDWIN OXB07KZ

Performed Date: 10/15/2010

#### Reviewer Comment

Reviewed By: CHRISTINE H RANDELL CHR081G

Review Date: 10/15/2010

Reviewer Comment:



Central Process Hierarchy

Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: September 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

Navigation: Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and Internal Controls?		Yes
Have you reviewed your subprocess narrative to ensure that the subprocess description and the controls described represent the way the subprocess is currently operating?		Yes
Does the "Documenter" identified in the subprocess narrative reflect you as the current SubProcess Owner?		Yes
Does the "Reviewer" identified in the subprocess narrative reflect the person who is ultimately responsible for the subprocess?		Yes
Was the "Sign-off" date in the subprocess narrative updated to the last day of this quarter to reflect that the subprocess narrative has been reviewed for this quarter?		Yes

Row 6 of 16

#### General Data

Rating:

Comment:

Documents: [1 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 10/15/2010

#### Reviewer Comment

Reviewed By: CHRISTINE H. RANDELL CHR081G

Review Date: 10/15/2010

Reviewer Comment:



Central Process Hierarchy

Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: September 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

- Navigation
- Subprocess
- Control Objectives and Risks
- Assertions
- Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
Is the "Date" in the subprocess narrative the date the last time changes were made to the subprocess?		Yes
Have you attached the updated process narrative to this assessment?		Yes
The effectiveness rating reported below should be as a result of testing performed by you the Subprocess Owner. Is the rating that you are reporting below based on your testing performed via "Reperformance" or "Observation"?	Observation	Text
As Subprocess Owner, I certify that the subprocess narrative attached represents the current design of the subprocess and that the effectiveness rating below accurately represents the controls as of the end of this quarter. (Please print your name)	Deby Baldwin	Text
As Subprocess Owner, I certify that I have reviewed the 2010 SOX annual test results documented within GRC Process Control and agree that the effectiveness rating noted accurately represents the controls testing for 2010. (Please print your name.)	Deby Baldwin	Text

Row 11 of 15

#### General Data

Rating:

Comment:

Documents: [1 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 10/15/2010

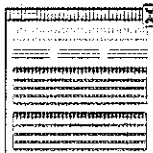
Reviewer Comment



Central Process Hierarchy



Subprocess Design Assess...



### Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: September 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

#### Questions

Report Issue

#### Question

If the process was formally tested and reported in GRC Process Control for the 2010 test results, are those test results different from those being reported on this assessment? If yes, please explain the difference in ratings.

Comments

Answer

No

Row 16 of 16

#### General Data

Rating:

Comment:

#### Documents: 1 Attachments

Performed By: DEBY BALDWIN OXB07KZ

Performed Date: 10/15/2010

#### Reviewer Comment

Reviewed By: CHRISTINE H RANDELL CHR051G

Review Date: 10/15/2010

Reviewer Comment:

#### Administration

**08.38.02**

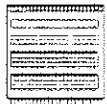
**December 2010**





Central Process Hierarchy

Subprocess Design Assess...



## Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: December 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

[Evaluation](#) | 
 [Subprocess](#) | 
 [Control Objectives and Risks](#) | 
 [Assertions](#) | 
 [Attachments and Links](#)

### Questions

Report Issue

Question	Comments	Answer
Has there been a major change to the Software used for your subprocess since the last quarter? (ex. Change from People Soft to SAP Note: Version updates are not considered significant.)		No
Are there any plans in the coming quarter for any new system implementations?		No
Has there been a change in Organization that affects the way the subprocess is being performed/ controlled since last quarter? (ie. Different people performing the controls, different people reviewing/approving)		No
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Is the subprocess being used to control additional types of transactions or activities?		No

### General Data

Rating:

Comment:

Documents: [1 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 01/20/2011

### Reviewer Comment

Reviewed By: CHRISTINE H. RANDELL CHR081G

Review Date: 01/20/2011

Reviewer Comment:



Central Process Hierarchy

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: December 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

[Evaluation](#) | 
 [Subprocess](#) | 
 [Control Objectives and Risks](#) | 
 [Assertions](#) | 
 [Attachments and Links](#)

### Questions

Report Issue

Question	Comments	Answer
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and Internal Controls?		N/A
Have you reviewed your subprocess narrative to ensure that the subprocess description and the controls described represent the way the subprocess is currently operating?		Yes
Does the "Documenter" identified in the subprocess narrative reflect you as the current SubProcess Owner?		Yes
Does the "Reviewer" identified in the subprocess narrative reflect the person who is ultimately responsible for the subprocess?		Yes
Was the "Sign-off" date in the subprocess narrative updated to the last day of this quarter to reflect that the subprocess narrative has been reviewed for this quarter?		Yes

Row 6 of 16

### General Data

Rating:

Comment:

Documents: [1 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 01/20/2011

Reviewer Comment:

Reviewed By: CHRISTINE H. RANDELL CHR081G

Review Date: 01/20/2011

Reviewer Comment:



Central Process Hierarchy

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: December 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

Explanation | Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

### Questions

Report Issue

Question	Comments	Answer
Is the "Date" in the subprocess narrative the date the last time changes were made to the subprocess?		Yes
Have you attached the updated process narrative to this assessment?		Yes
The effectiveness rating reported below should be as a result of testing performed by you, the Subprocess Owner. Is the rating that you are reporting below based on your testing performed via "Reperformance" or "Observation"?	Observation	Text
As Subprocess Owner, I certify that the subprocess narrative attached represents the current design of the subprocess and that the effectiveness rating below accurately represents the controls as of the end of this quarter. (Please print your name.)	Deby Baldwin	Text
As Subprocess Owner, I certify that I have reviewed the 2010 SOX annual test results documented within GRC Process Control and agree that the effectiveness rating noted accurately represents the controls testing for 2010. (Please print your name.)	Deby Baldwin: N/A. This process has not been formally tested for 2010.	Text

Row 11 of 16

### General Data

Rating: \* Meets Guidance

Comment:

Documents: [1 Attachments](#)

Performed By: DEBY BALDWIN OX607KZ

Performed Date: 01/20/2011

### Reviewer Comment

Reviewed On: 01/20/2011



Central Process Hierarchy

Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: December 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

Subprocess: Central Objectives and Risks | Assertions | Attachments and Links

#### Questions

Report issue

Question

Comments

Answer

If the process was formally tested and reported in GRC Process Control for the 2010 test results, are those test results different from those being reported on this assessment? If yes, please explain the difference in ratings.

This process has not been formally tested for 2010 N/A

Row 16 of 16

#### General Data

Rating: Meets Guidance

Comment: [Empty text box]

#### Documents

1 Attachments

Performed By: DEBY BALDWIN OXB07KZ

Performed Date: 01/20/2011

#### Reviewer Comment

Reviewed By: CHRISTINE H RANDELL CHR081G

Review Date: 01/20/2011

Reviewer Comment: I have reviewed and agree with the comments provided herein.

#### Administration

**08.38.02**

**March 2011**



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: March 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

[Evaluation](#) | 
 [Subprocess](#) | 
 [Control Objectives and Risks](#) | 
 [Assertions](#) | 
 [Attachments and Links](#)

### Questions

Report Issue

Question	Comments	Answer
Has there been a major change to the Software used for your subprocess since the last quarter? (ex. Change from People Soft to SAP Note: Version updates are not considered significant.)		No
Are there any plans in the coming quarter for any new system implementations?		No
Has there been a change in Organization that affects the way the subprocess is being performed/ controlled since last quarter? (ie. Different people performing the controls, different people reviewing/approving)	Gloria Lopez is now the reviewer	Yes
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Is the subprocess being used to control additional types of transactions or activities?		No

Row 1 of 15

### General Data

Rating: \* Meets Guidance

Comment:

Documents: [1 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 04/14/2011

### Reviewer Comment

Reviewed By: ELIZABETH M FUENTES EAM0BT1

Review Date: 04/14/2011

Reviewer Comment:

Central Process Hierarchy Control Objective-Risk Cov... Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: March 2011 Status: Closed Organization: Regulatory Accounting Process: Affiliated Company Management Fee Subprocess: 08.38.02 - Service Fee

Navigation tabs: Evaluation Subprocess Control Objectives and Risks Assertions Attachments and Links

Questions		
Question	Comments	Answer
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and Internal Controls?		Yes
Have you reviewed your subprocess narrative to ensure that the subprocess description and the controls described represent the way the subprocess is currently operating?		Yes
Were there any key spreadsheets identified in your spreadsheets? If so, has the narrative been updated to reflect the new control objective and activity?	Will be updated in 2nd qtr.	Yes
Does the "Documenter" identified in the subprocess narrative reflect you as the current SubProcess Owner?		Yes
Does the "Reviewer" identified in the subprocess narrative reflect the person who is ultimately responsible for the subprocess?		Yes

General Data

Rating: **Meets Guidance**

Comment:

Documents: **1 Attachments**

Performed By: **DEBY BALDWIN DXB07KZ** Performed Date: **04/14/2011**

Reviewer Comment

Reviewed By: **ELIZABETH M FUENTES EAM0BT1** Review Date: **04/14/2011**

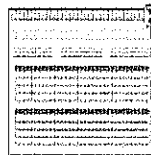
Reviewer Comment: **Meets guidance.**



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...



### Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: March 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

Navigation: Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

#### Questions

##### Report Issue

Question	Comments	Answer
Was the "Sign-off" date in the subprocess narrative updated to the last day of this quarter to reflect that the subprocess narrative has been reviewed for this quarter?		Yes
Is the "Date" in the subprocess narrative the date the last time changes were made to the subprocess?		Yes
Have you attached the updated process narrative to this assessment?		Yes
The effectiveness rating reported below should be as a result of testing performed by you the Subprocess Owner. Is the rating that you are reporting below based on your testing performed via "Reperformance" or "Observation"?	Observation	Text
As Subprocess Owner, certify that the subprocess narrative attached represents the current design of the subprocess and that the effectiveness rating below, accurately represents the controls as of the end of this quarter. (Please print your name)	Deby Baldwin	Text

Row: 11 of 15

#### General Data

Rating:

Comment:

Documents: [1 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 04/14/2011

#### Reviewer Comment

Reviewed By: ELIZABETH M FUENTES EAM08T1

Review Date: 04/14/2011



**08.38.02**

**June 2011**



Central Process Hierarchy Control Objective-Risk Cov... Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: June 2011      Status: Closed      Organization: Regulatory Accounting      Process: Affiliated Company Management Fee      Subprocess: 08.38.02 - Service Fee

Subprocess | Control Objectives and Risks | Assessments | Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
Have you evaluated the impact of SAP One on your process and its controls?	Revised Q3 SOX Narrative has been drafted	Yes
If your process is impacted, has the 2011 'Certification Form for SAP One Implementation' been completed with supporting details for your evaluation, including identification of any unresolved issues that could impact the effectiveness of your controls?		Yes
Have you and management certified and signed off on your evaluation that your process' controls are expected to operate effectively with SAP One, and attached the Certification Form to the 'Attachments' tab in this 2011 assessment?		Yes
Has there been a major change to the Software (other than SAP One) used for your subprocess since the last quarter or is there a major change to the Software planned for the next quarter?		No
Have you updated your subprocess narrative to ensure that the subprocess descriptions and key controls described represent the way the subprocess is currently operating?	There have been no changes to SOX process for Q2	NA

Row 1 of 15

#### General Data

Rating:

Comment:

Documents: [2 Attachments](#)

Performed By: DEBY BALDWIN DX907KZ

Performed Date: 07/20/2011

#### Administration



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: June 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

Navigation: Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

### Questions

Report Issue

Question	Comments	Answer
Has there been any changes in the types of transactions or activities included in the scope of your subprocess?		No
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Has there been a change to the organization or business unit that is responsible for any of the controls in your subprocess since last quarter?		No
Have the control structure, test plan and GRC Process Controls changes recommended by your Corporate SOX team representative been reviewed and if applicable, included in your current subprocess narrative?		Yes
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and the Corporate SOX team?	There have been no changes to process for Q2	N/A

Row 6 of 15

### General Data

Rating: Meets Guidance

Comment:

Documents: [2 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 07/20/2011

### Administration

Modified By: JOHN NOYES JWN01M9Z

Modified On: 07/20/2011 11:56:56



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: June 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
Has your subprocess narrative been updated based on the new Corporate SOX narrative template (e.g. added new section listing GL Accounts impacted by subprocess)?		Yes
Have you attached the updated subprocess narrative to this assessment (final version, no "track changes" displayed)?		Yes
Have you identified if your subprocess includes any "key spreadsheets" (as defined in the Corporate SOX team email)? If so, has the narrative been updated to reflect the standard control objective and control activity?		Yes
Does the effectiveness rating reported below accurately reflect the results of this quarter's self review (noted as "Reperformance" if completed or "Observation" if not)?	Observation	Yes
As Subprocess Owner, I certify the subprocess narrative attached represents the current design and controls, and the effectiveness rating below accurately represents the controls' performance for this quarter. (Print name to attest to statement.)	Deby Baldwin	Text

Row 11 of 15

#### General Data

Rating: Meets Guidance

Comment:

Documents: 2 Attachments

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 07/20/2011

#### Administration

Modified By: JOHN NOYES JWN0MSZ

Modified On: 07/20/2011 11:56:56

**08.38.02**

**September 2011**



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: September 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

Trail Home | Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
Did your SOX process and controls operate effectively with SAP One as originally designed?		Yes
If your process had issues with operating effectiveness or the initial control design with SAP One changes, has the 3Q11 'Certification Form for SAP One Implementation' been completed with details of the issues, actions taken and planned remediation?	No issues with SAP	N/A
Have you and management certified and signed off on your Certification Form and attached it to the "Attachments" tab in this 3Q11 assessment?		Yes
Has there been a major change to the Software (other than SAP One) used for your subprocess since the last quarter or is there a major change to the Software planned for the next quarter?		No
Have you confirmed that the GL accounts listed in your final 3Q11 process narrative are correct?		Yes

Row 1 of 5

#### General Data

Rating: \* Meets Guidance

Comment:

Documents: 2 Attachments

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 10/24/2011

#### Administration

Modified By: JOHN NOYES JWN0M9Z

Modified On: 10/24/2011 14:05:25



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: September 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

[General](#) | 
 [Subprocess](#) | 
 [Control Objectives and Risks](#) | 
 [Assertions](#) | 
 [Attachments and Links](#)

### Questions

Report Issue

Question	Comments	Answer
Has there been any changes in the types of transactions or activities included in the scope of your subprocess?	W/Os changed to I/Os	Yes
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Has there been a change to the organization or business unit that is responsible for any of the controls in your subprocess since last quarter?		No
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and the Corporate SOX team?		Yes
Have the control structure, test plan and GRC Process Controls changes recommended by your Corporate SOX team representative been reviewed and if applicable, included in your current subprocess narrative?	No recommendations at this point	N/A

Row: 6 of 15

### General Data

Rating:

Comment:

### Documents:

[2 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 10/24/2011

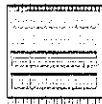
### Administration

Modified By: JOHN NOYES JWN0MSZ

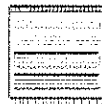
Modified On: 10/24/2011 14:05:25



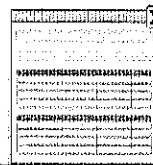
Central Process Hierarchy



Control Objective-Risk Cov...



Subprocess Design Assess...



## Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: September 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

[Evaluation](#) | 
 [Subprocess](#) | 
 [Control Objectives and Risks](#) | 
 [Assertions](#) | 
 [Attachments and Links](#)

### Questions

Report issue

Question	Comments	Answer
Have you updated your subprocess narrative to ensure that the subprocess descriptions and key controls represent how the subprocess was operating at the end of this quarter, and attached the narrative to the assessment?		Yes
Does the effectiveness rating below accurately reflect the results of this quarter's self review (Reperformance if completed or Observation if not) or any issues that occurred within the process this quarter (this is separate from SOX testing results)?	Observation	Yes
If you have signed off on a test plan, you certify that you have reviewed the annual 2011 management SOX testing results and agree that the effectiveness rating noted accurately represents the overall rating for the controls tested. (Print name.)	Have not signed off on test plan	Text
If your SOX process has been formally tested for 2011, is the overall effectiveness rating consistent with the self-review testing results? If no, please explain and provide updated information on the current status of any open issues.	No formal testing has been done for 2011	N/A
As Subprocess Owner, I certify the subprocess narrative attached represents the current design and controls, and the effectiveness rating below accurately represents the controls' performance for this quarter. (Print name to attest to statement.)	Deby Baldwin	Text

Row: 11 of 15

### General Data

Rating:

Comment:

Documents: [2 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 10/24/2011



**08.38.02**

**December 2011**



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: December 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

[Evaluation](#) | 
 [Subprocess](#) | 
 [Control Objectives and Risks](#) | 
 [Assertions](#) | 
 [Attachments and Links](#)

### Questions

Report Issue

Question	Comments	Answer
Has there been a major change to the Software (other than SAP One) used for your subprocess since the last quarter or is there a major change to the Software planned for the next quarter?		No
Have you reviewed the GL accounts listed in the process narrative for accurateness?		Yes
Has there been any changes in the types of transactions or activities included in the scope of your subprocess?		No
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Has there been a change to the organization or business unit that is responsible for any of the controls in your subprocess since last quarter?	New Manager for CMA	Yes

Row 1 of 1

### General Data

Rating:

Comment:

Documents: [1 Attachments](#)

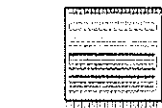
Performed By: DEBY-BALDWIN DXB07KZ

Performed Date: 01/13/2012

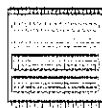
Administration

Modified By: JENNIFER RICHARDS JJRGJ2W

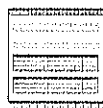
Modified On: 01/13/2012 17:30:52



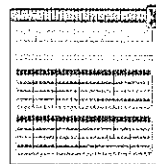
Central Process Hierarchy



Control Objective-Risk Cov...



Subprocess Design Assess...



### Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: December 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.02 - Service Fee

Evaluation | Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and the Corporate SOX team?		Yes
Have you updated your subprocess narrative to ensure that the subprocess descriptions and key controls represent how the subprocess was operating at the end of this quarter, and attached the narrative to the assessment?		Yes
Does the effectiveness rating below accurately reflect the results of this quarter's self review (Reperformance if completed or Observation if not) or any issues that occurred within the process this quarter (this is separate from SOX testing results)?	Observation	Yes
If you have signed off on a test plan, you certify that you have reviewed the annual 2011 management SOX testing results and agree that the effectiveness rating noted accurately represents the overall rating for the controls tested. (Print name.)	New test plan has not been developed	Text
If your SOX process has been formally tested for 2011, is the overall effectiveness rating consistent with the self-review testing results? If no, please explain and provide updated information on the current status of any open issues.	Testing has not been completed	N/A

Row: 6 of 11

#### General Data

Rating: Meets Guidance

Comment:

Documents: 1 Attachments

Performed By: DEBY BALDWIN DX607KZ

Performed Date: 01/13/2012

#### Administration



Central Process Hierarchy    Control Objective-Risk Cov...    Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.02 - Service Fee

Assessment Period: December 2011    Status: Closed    Organization: Regulatory Accounting    Process: Affiliated Company Management Fee    Subprocess: 08.38.02 - Service Fee

Evaluation    Subprocess    Control Objectives and Risks    Assertions    Attachments and Links

Questions			
Report Issue			
Question	Comments	Answer	
As Subprocess Owner, I certify the subprocess narrative attached represents the current design and controls, and the effectiveness rating below accurately represents the controls' performance for this quarter. (Print name to attest to statement.)	Deby Baldwin	Text	

General Data

Rating: \* Meets Guidance

Comment:

Documents:

1 Attachment

Performed By: DEBY BALDWIN DXB07KZ    Performed Date: 01/13/2012

Administration

Modified By: JENNIFER RICHARDS JJRD.ZM    Modified On: 01/13/2012 17:30:52



**08.38.03**

**March 2010**



Central Process Hierarchy

Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: March 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

Navigation: Subprocess | Control Objectives and Tests | Assertions | Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
Has there been a major change to the Software used for your subprocess since the last quarter? (ex. Change from People Soft to SAP Note: Version updates are not considered significant.)		No
Are there any plans in the coming quarter for any new system implementations?		No
Has there been a change in Organization that affects the way the subprocess is being performed/ controlled since last quarter? (ie. Different people performing the controls, different people reviewing/approving)		No
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Is the subprocess being used to control additional types of transactions or activities?		No

Row 1 of 15

#### General Data

Rating:

Comment:

Documents: 1 Attachments

Performed By: CHRISTINE H. RANDALL CHR081G

Performed Date: 04/15/2010

#### Reviewer Comment

Reviewed By: GLORIA LOPEZ GLL064W

Review Date: 04/15/2010

Reviewer Comment:



Central Process Hierarchy

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: March 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

Navigation: Subprocess | Control Objectives and Risks | Assessments | Attachments and Links

### Questions

Report Issue

Question	Comments	Answer
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and Internal Controls?		N/A
Have you reviewed your subprocess narrative to ensure that the subprocess description and the controls described represent the way the subprocess is currently operating?		Yes
Does the "Documenter" identified in the subprocess narrative reflect you as the current SubProcess Owner?		Yes
Does the "Reviewer" identified in the subprocess narrative reflect the person who is ultimately responsible for the subprocess?		Yes
Was the "Sign-off" date in the subprocess narrative updated to the last day of this quarter to reflect that the subprocess narrative has been reviewed for this quarter?		Yes

Row: 6 of 15

### General Data

Rating: \* Meets Guidance

Comment:

Documents: [1 Attachments](#)

Performed By: CHRISTINE H RANDELL CHR061G

Performed Date: 04/15/2010

Reviewer Comment

Reviewed By: GLORDA LOPEZ GLL084W

Review Date: 04/15/2010

Reviewer Comment: Approved gll 4-15-10



Central Process Hierarchy

Subprocess Design Assess...

## Subprocess Design Assessment: 06.38.03 - Direct Affiliate Charges

Assessment Period: March 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 06.38.03 - Direct Affiliate Charges

Subprocess Control Objectives and Risks Assertions Attachments and Links

### Questions

Report Issue

Question	Comments	Answer
Is the "Date" in the subprocess narrative the date the last time changes were made to the subprocess?		Yes
Have you attached the updated process narrative to this assessment?		Yes
The effectiveness rating reported below should be as a result of testing performed by you the Subprocess Owner. Is the rating that you are reporting below based on your testing performed via "Reperformance" or "Observation"?	Observation	Text
As Subprocess Owner, certify that the subprocess narrative attached represents the current design of the subprocess and that the effectiveness rating below, accurately represents the controls as of the end of this quarter. (Please print your name)	Christine Randell	Text
As Subprocess Owner, I have reviewed the design of the control objectives & activities, as documented in the attached subprocess narrative, and certify that they are appropriate to maintain proper control over financial reporting. (Please print your name)	Christine Randell	Text

### General Data

Rating: \* Meets Guidance

Comment:

Documents: 1 Attachments

Performed By: CHRISTINE H RANDELL CHR0816

Performed Date: 04/15/2010

Reviewer Comment:



**08.38.03**

**June 2010**



Central Process Hierarchy

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: June 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

[Home](#) | 
 [Subprocess](#) | 
 [Control Objectives and Risks](#) | 
 [Assertions](#) | 
 [Attachments and Links](#)

### Questions

Report Issue

Question	Comments	Answer
Has there been a major change to the Software used for your subprocess since the last quarter? (ex. Change from People Soft to SAP Note: Version updates are not considered significant.)		No
Are there any plans in the coming quarter for any new system implementations?		No
Has there been a change in Organization that affects the way the subprocess is being performed/ controlled since last quarter? (ie. Different people performing the controls, different people reviewing/approving)	A new Str. Acct Tech started in late June but she held the position from 2001-07 so she is familiar with process.	Yes
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Is the subprocess being used to control additional types of transactions or activities?		No

Row 1 of 14

### General Data

Rating:

Comment:

Documents: [1 Attachments](#)

Performed By: CHRISTINE H RANDELL CHR081G

Performed Date: 07/16/2010

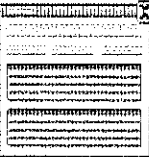
Reviewer Comment



Central Process Hierarchy



Subprocess Design Assess...



### Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: June 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

Navigation: [Home](#) | [Subprocess](#) | [Control Objectives and Risks](#) | [Assessments](#) | [Attachments and Links](#)

#### Questions

Report Issue

Question	Comments	Answer
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and Internal Controls?		N/A
Have you reviewed your subprocess narrative to ensure that the subprocess description and the controls described represent the way the subprocess is currently operating?		Yes
Does the "Documenter" identified in the subprocess narrative reflect you as the current SubProcess Owner?		Yes
Does the "Reviewer" identified in the subprocess narrative reflect the person who is ultimately responsible for the subprocess?		Yes
Was the "Sign-off" date in the subprocess narrative updated to the last day of this quarter to reflect that the subprocess narrative has been reviewed for this quarter?		Yes

Row: 6 of 4

#### General Data

Rating:

Comment:

Documents: [1 Attachments](#)

Performed By: CHRISTINE H RANDALL CHR08YIG

Performed Date: 07/16/2010

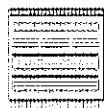
#### Reviewer Comment

Reviewed By: GLORIA LOPEZ GLL064W

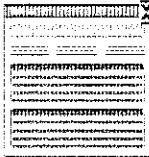
Review Date: 07/19/2010



Central Process Hierarchy



Subprocess Design Assess...



### Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: June 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

Subprocess Control Objectives and Risks Assessments Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
Is the "Date" in the subprocess narrative the date the last time changes were made to the subprocess?	No, it was changed to the date it was last reviewed to ensure data was still valid.	No
Have you attached the updated process narrative to this assessment?		Yes
The effectiveness rating reported below should be as a result of testing performed by you the Subprocess Owner. Is the rating that you are reporting below based on your testing performed via "Reperformance" or "Observation"?	Observation	Text
As Subprocess Owner, I certify that the subprocess narrative attached represents the current design of the subprocess and that the effectiveness rating below accurately represents the controls as of the end of this quarter. (Please print your name)	Christine Randell	Text

Row 11 of 14

#### General Data

Rating: Meets Guidance

Comment:

Documents: 1 Attachments

Performed By: CHRISTINE H RANDELL CHR061G

Performed Date: 07/16/2010

#### Reviewer Comment

Reviewed By: GLORIA LOPEZ GLL064W

Review Date: 07/19/2010

**08.38.03**

**September 2010**



Central Process Hierarchy

Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: September 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

Subprocess Control Objectives and Basis Assertions Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
Has there been a major change to the Software used for your subprocess since the last quarter? (ex: Change from People Soft to SAP Note: Version updates are not considered significant)		No
Are there any plans in the coming quarter for any new system implementations?		No
Has there been a change in Organization that affects the way the subprocess is being performed/ controlled since last quarter? (ie. Different people performing the controls, different people reviewing/approving)		No
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Is the subprocess being used to control additional types of transactions or activities?		No

Row 1 of 6

#### General Data

Rating: Meets Guidance

Comment:

Documents: 1 Attachments

Performed By: ELIZABETH FOUDY EBF0857

Performed Date: 10/15/2010

Reviewer Comment

Reviewed By: CHRISTINE H RANDELL CHR0816

Review Date: 10/15/2010

Reviewer Comment



Central Process Hierarchy

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: September 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

[Evaluation](#) / 
 [Subprocess](#) / 
 [Control Objectives and Risks](#) / 
 [Assertions](#) / 
 [Attachments and Links](#)

### Questions

Report Issue

Question	Comments	Answer
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and Internal Controls?	No changes have occurred	N/A
Have you reviewed your subprocess narrative to ensure that the subprocess description and the controls described represent the way the subprocess is currently operating?		Yes
Does the "Documenter" identified in the subprocess narrative reflect you as the current SubProcess Owner?		Yes
Does the "Reviewer" identified in the subprocess narrative reflect the person who is ultimately responsible for the subprocess?		Yes
Was the "Sign-off" date in the subprocess narrative updated to the last day of this quarter to reflect that the subprocess narrative has been reviewed for this quarter?		Yes

Row: 6 of 18

### General Data

Rating:

Comment:

Documents: [1 Attachments](#)

Performed By: ELIZABETH.FOUDY.EB0657

Performed Date: 10/15/2010

Reviewer Comment

Reviewed By: CHRISTINE H.RANDELL.CHR081G

Review Date: 10/15/2010

Reviewer Comment:

Home Central Process Hierarchy Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: September 2010    Status: Closed    Organization: Regulatory Accounting    Process: Affiliated Company Management Fee    Subprocess: 08.38.03 - Direct Affiliate Charges

Navigation: Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

Question	Comments	Answer
Is the "Date" in the subprocess narrative the date the last time changes were made to the subprocess?	Yes	Yes
Have you attached the updated process narrative to this assessment?	Yes	Yes
The effectiveness rating reported below should be as a result of testing performed by you the Subprocess Owner. Is the rating that you are reporting below based on your testing performed via "Reperformance" or "Observation"?	Observation	Text
As Subprocess Owner, certify that the subprocess narrative attached represents the current design of the subprocess and that the effectiveness rating below, accurately represents the controls as of the end of this quarter. (Please print your name.)	Elizabeth Foudy	Text
As Subprocess Owner, certify that I have reviewed the 2010 SOX annual test results documented within GRC Process Control and agree that the effectiveness rating noted accurately represents the controls testing for 2010. (Please print your name.)	N/A	Text

General Data

Rating:

Comment:

Documents: [1 Attachments](#)

Performed By: ELIZABETH FOU DY EBF0857    Performed Date: 10/15/2010

Reviewer Comment:





Central Process Hierarchy

Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: September 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

Navigation: Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
If the process was formally tested and reported in GRC Process Control for the 2010 test results, are those test results different from those being reported on this assessment? If yes, please explain the difference in ratings.	Process is not currently included in annual testing	N/A

#### General Data

Rating:

Comment:

Documents: [1 Attachments](#)

Performed By: ELIZABETH FOU DY EBF0857      Performed Date: 10/15/2010

Reviewed By: CHRISTINE H RANDELL CHR0816      Review Date: 10/15/2010

Reviewer Comment:

#### Administration

**08.38.03**

**December 2010**



Central Process Hierarchy

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: December 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

Navigation: Subprocess Control Objectives and Risks Assessments Attachments and Links

### Questions

Report issue

Question	Comments	Answer
Has there been a major change to the Software used for your subprocess since the last quarter? (ex. Change from People Soft to SAP Note: Version updates are not considered significant.)		No
Are there any plans in the coming quarter for any new system implementations?		No
Has there been a change in Organization that affects the way the subprocess is being performed/ controlled since last quarter? (ie. Different people performing the controls, different people reviewing/approving)		No
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Is the subprocess being used to control additional types of transactions or activities?		No

Row 1 of 18

### General Data

Rating:

Comment:

Documents: [1 Attachments](#)

Performed By: ELIZABETH FOUY EBF0B57

Performed Date: 01/12/2011

Reviewer Comment

Reviewed By: CHRISTINE H RANDELL CHR0B1G

Review Date: 01/20/2011

Reviewer Comment:



Central Process Hierarchy

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: December 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

[Evaluation](#) | 
 [Subprocess](#) | 
 [Control Objectives and Risks](#) | 
 [Assertions](#) | 
 [Attachments and Links](#)

### Questions

Report Issue

Question	Comments	Answer
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and Internal Controls?		NA
Have you reviewed your subprocess narrative to ensure that the subprocess description and the controls described represent the way the subprocess is currently operating?		Yes
Does the "Documenter" identified in the subprocess narrative reflect you as the current SubProcess Owner?		Yes
Does the "Reviewer" identified in the subprocess narrative reflect the person who is ultimately responsible for the subprocess?		Yes
Was the "Sign-off" date in the subprocess narrative updated to the last day of this quarter to reflect that the subprocess narrative has been reviewed for this quarter?		Yes

### General Data

Rating:

Comment:

Documents: [1 Attachments](#)

Performed By: ELIZABETH FOUUDY EBF0857

Performed Date: 01/12/2011

Reviewer Comment:

Reviewed By: CHRISTINEH RANDELL CHRO81G

Review Date: 01/20/2011

Reviewer Comment:

I have reviewed the comments for this process and agree with all statements. Process was not tested for 2010.



Central Process Hierarchy

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: December 2010

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

[Evaluation](#) / 
 [Subprocess](#) / 
 [Control Objectives and Risks](#) / 
 [Assessments](#) / 
 [Attachments and Links](#)

### Questions

Report Issue

Question	Comments	Answer
Is the "Date" in the subprocess narrative the date the last time changes were made to the subprocess?		Yes
Have you attached the updated process narrative to this assessment?		Yes
The effectiveness rating reported below should be as a result of testing performed by you the Subprocess Owner. Is the rating that you are reporting below based on your testing performed via "Reperformance" or "Observation"?	Observation	Text
As Subprocess Owner, I certify that the subprocess narrative attached represents the current design of the subprocess and that the effectiveness rating below accurately represents the controls as of the end of this quarter. (Please print your name.)	Elizabeth Foudy	Text
As Subprocess Owner, I certify that I have reviewed the 2010 SOX annual test results documented within GRG Process Control and agree that the effectiveness rating noted accurately represents the controls testing for 2010. (Please print your name.)	N/A - This process has not been formally tested for 2010.	Text

### General Data

Rating:

Comment:

Documents: [1 Attachments](#)

Performed By: ELIZABETH FOUDY EBF0657

Performed Date: 01/12/2011

Reviewer Comment:

Created By: ELIZABETH FOUDY EBF0657

Created Date: 01/03/2011



Central Process Hierarchy    Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: December 2010    Status: Closed    Organization: Regulatory Accounting    Process: Affiliated Company Management Fee    Subprocess: 08.38.03 - Direct Affiliate Charges

Evaluations    Subprocess    Control Objectives and Risks    Assessments    Attachments and Links

Questions	Report Issue	Question	Comments	Answer
		If the process was formally tested and reported in GRC Process Control for the 2010 test results, are those test results different from those being reported on this assessment? if yes, please explain the difference in ratings.	This process has not been formally tested for 2010.	N/A
Row 16 of 16				

#### General Data

Rating:

Comment:

#### Documents: 1 Attachments

Performed By: ELIZABETH FOUDY EBF0857    Performed Date: 01/12/2011

Reviewer Comment:  
Reviewed By: CHRISTINE H. RANDELL CHROB1G    Review Date: 01/20/2011

Reviewer Comment: I have reviewed the comments for this process and agree with all statements. Process was not tested for 2010.

#### Administration

**08.38.03**

**March 2011**



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: March 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

Evaluation Subprocess Control Objectives and Risks Assertions Attachments and Links

### Questions

#### Report Issue

Question	Comments	Answer
Has there been a major change to the Software used for your subprocess since the last quarter? (ex. Change from People Soft to SAP Note: Version updates are not considered significant.)		No
Are there any plans in the coming quarter for any new system implementations?		No
Has there been a change in Organization that affects the way the subprocess is being performed/ controlled since last quarter? (e. Different people performing the controls, different people reviewing/approving)	Gloria Lopez is now the reviewer	Yes
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Is the subprocess being used to control additional types of transactions or activities?		No

Row 1 of 15

### General Data

Rating:

Comment:

Documents: [Attachments](#)

Performed By: ELIZABETH FOUY: EBF0857

Performed Date: 04/14/2011

### Reviewer Comment

Reviewed By: ELIZABETH M FUENTES EAM08T1

Review Date: 04/14/2011

Reviewer Comment:





Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: March 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

Evaluation | Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

#### Questions

Question	Comments	Answer
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and Internal Controls?		Yes
Have you reviewed your subprocess narrative to ensure that the subprocess description and the controls described represent the way the subprocess is currently operating?		Yes
Were there any key spreadsheets identified in your spreadsheets? If so, has the narrative been updated to reflect the new control objective and activity?	Will be updated by end of 2nd quarter	Yes
Does the "Documenter" identified in the subprocess narrative reflect you as the current SubProcess Owner?		Yes
Does the "Reviewer" identified in the subprocess narrative reflect the person who is ultimately responsible for the subprocess?		Yes

#### General Data

Rating:

Comment:

#### Documents: 1 Attachments

Performed By: ELIZABETH FOUDY EBF0B57

Performed Date: 04/14/2011

#### Reviewer Comment

Reviewed By: ELIZABETH M FUENTES EAM0ET1

Review Date: 04/14/2011

Reviewer Comment: Meets guidance



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: March 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

Navigation tabs: Evaluation, Subprocess, Control Objectives and Risks, Assertions, Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
Was the "Sign-off" date in the subprocess narrative updated to the last day of this quarter to reflect that the subprocess narrative has been reviewed for this quarter?		Yes
Is the "Date" in the subprocess narrative the date the last time changes were made to the subprocess?		Yes
Have you attached the updated process narrative to this assessment?		Yes
The effectiveness rating reported below should be as a result of testing performed by you the Subprocess Owner. Is the rating that you are reporting below based on your testing performed via "Reperformance" or "Observation"?	Observation	Text
As Subprocess Owner, I certify that the subprocess narrative attached represents the current design of the subprocess and that the effectiveness rating below accurately represents the controls as of the end of this quarter. (Please print your name)	Elizabeth Foudy	Text

#### General Data

Rating:

Comment:

Documents: [1 Attachments](#)

Performed By: ELIZABETH FOUDY EBF0B57

Performed Date: 04/14/2011

Reviewer Comment

Reviewed By: ELIZABETH M FUENTES EAM05T1

Review Date: 04/14/2011

**08.38.03**

**June 2011**



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...



## Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: June 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

Subprocess Control Objectives and Risks Assessments Attachments and Links

### Questions

Report Issue

Question	Comments	Answer
Have you evaluated the impact of SAP One on your process and its controls?	New SAP SOX process has been drafted	Yes
If your process is impacted, has the 2Q11 'Certification Form for SAP One Implementation' been completed with supporting details for your evaluation, including identification of any unresolved issues that could impact the effectiveness of your controls?		Yes
Have you and management certified and signed off on your evaluation that your process' controls are expected to operate effectively with SAP One, and attached the Certification Form to the 'Attachments' tab in this 2Q11 assessment?		Yes
Has there been a major change to the Software (other than SAP One) used for your subprocess since the last quarter or is there a major change to the Software planned for the next quarter?		No
Have you updated your subprocess narrative to ensure that the subprocess descriptions and key controls described represent the way the subprocess is currently operating?		Yes

Row 1 of 5

### General Data

Rating:

Comment:

Documents: [2 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 07/20/2011

### Administration

Modified By: JOHN NOYES JWN0M9Z

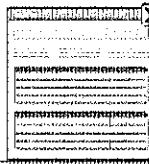
Modified On: 07/20/2011 12:15:00



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...



## Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: June 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

[Evaluation](#) | 
 [Subprocess](#) | 
 [Control Objectives and Risks](#) | 
 [Assertions](#) | 
 [Attachments and Links](#)

### Questions

Report Issue

Question	Comments	Answer
Has there been any charges in the types of transactions or activities included in the scope of your subprocess?		No
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Has there been a change to the organization or business unit that is responsible for any of the controls in your subprocess since last quarter?		No
Have the control structure, test plan and GRC Process Controls changes recommended by your Corporate SOX team representative been reviewed and if applicable, included in your current subprocess narrative?	No changes have been recommended for this quarter	N/A
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and the Corporate SOX team?	No changes have been recommended for this quarter	N/A

Row: 6 of 15

### General Data

Rating: \* Meets Guidance

Comment:

Documents: [2 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 07/20/2011

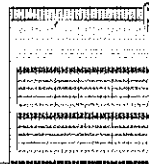
### Administration

Modified By: JOHN NOYES JWN0M9Z

Modified On: 07/20/2011 12:15:00



Central Process Hierarchy    Control Objective-Risk Cov...    Subprocess Design Assess...



## Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: June 2011    Status: Closed    Organization: Registry Accounting    Process: Affiliated Company Management Fee    Subprocess: 08.38.03 - Direct Affiliate Charges

Evaluation    Subprocess    Control Objectives and Risks    Assertions    Attachments and Links

### Questions

#### Report Issues

Question	Comments	Answer
Has your subprocess narrative been updated based on the new Corporate SOX narrative template (e.g. added new section listing GL Accounts impacted by subprocess)?		Yes
Have you attached the updated subprocess narrative to this assessment (final version, no "track changes" displayed)?		Yes
Have you identified if your subprocess includes any "key spreadsheets" (as defined in the Corporate SOX team email)? If so, has the narrative been updated to reflect the standard control objective and control activity?		N/A
Does the effectiveness rating reported below accurately reflect the results of this quarter's self review (noted as "Reperformance" if completed or "Observation" if not)?	Observation	Yes
As Subprocess Owner, I certify the subprocess narrative attached represents the current design and controls, and the effectiveness rating below accurately represents the controls' performance for this quarter. (Print name to attest to statement.)	Deby Baldwin	Text

Row 11 of 15

### General Data

Rating: \* Meets Guidance

Comment:

Documents: [2 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 07/20/2011

### Administration

Modified By: JOHN NOYES JWN0M9Z

Modified On: 07/20/2011 12:15:00

**08.38.03**

**September 2011**



Central Process Hierarchy Control Objective-Risk Cov... Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: September 2011 Status: Closed Organization: Regulatory Accounting Process: Affiliated Company Management Fee Subprocess: 08.38.03 - Direct Affiliate Charges

Evaluation Subprocess Control Objectives and Risks Assertions Attachments and Links

### Questions

Report Issue

Question	Comments	Answer
Did your SOX process and controls operate effectively with SAP One as originally designed?		Yes
If your process had issues with operating effectiveness or the initial control design with SAP One changes, has the 3Q11 'Certification Form for SAP One Implementation' been completed with details of the issues, actions taken and planned remediation?	No issues with SAP	N/A
Have you and management certified and signed off on your Certification Form and attached it to the "Attachments" tab in this 3Q11 assessment?		Yes
Has there been a major change to the Software (other than SAP One) used for your subprocess since the last quarter or is there a major change to the Software planned for the next quarter?		No
Have you confirmed that the GL accounts listed in your final 3Q11 process narrative are correct?		Yes

Row 1 of 5

### General Data

Rating: Meets Guidance

Comment:

Documents: 2 Attachments

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 10/20/2011

### Administration

Modified By: JOHN NOYES JWN0M9Z

Modified On: 10/20/2011 14:24:49





Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: September 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

[Evaluation](#) | 
 [Subprocess](#) | 
 [Control Objectives and Risks](#) | 
 [Assertions](#) | 
 [Attachments and Links](#)

### Questions

Report issue

Question	Comments	Answer
Has there been any changes in the types of transactions or activities included in the scope of your subprocess?	WO has changed to IOs	Yes
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Has there been a change to the organization or business unit that is responsible for any of the controls in your subprocess since last quarter?		No
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and the Corporate SOX team?		Yes
Have the control structure, test plan and GRC Process Controls changes recommended by your Corporate SOX team representative been reviewed and if applicable, included in your current subprocess narrative?	No recommendations have been made	N/A

Row 6 of 15

### General Data

Rating: Meets Guidance

Comment:

Documents: [2 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 10/20/2011

### Administration

Modified By: JOHN NOYES JWN019Z

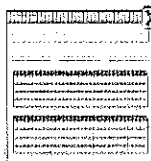
Modified On: 10/20/2011 14:24:49



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...



## Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: September 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

### Questions

Report Issue

Question	Comments	Answer
Have you updated your subprocess narrative to ensure that the subprocess descriptions and key controls represent how the subprocess was operating at the end of this quarter, and attached the narrative to the assessment?		Yes
Does the effectiveness rating below accurately reflect the results of this quarter's self review (Reperformance if completed or Observation if not) or any issues that occurred within the process this quarter (this is separate from SOX testing results)?	Observation	Yes
If you have signed off on a test plan, you certify that you have reviewed the annual 2011 management SOX testing results and agree that the effectiveness rating noted accurately represents the overall rating for the controls tested. (Print name.)	Have not signed off on test plan	Text
If your SOX process has been formally tested for 2011, is the overall effectiveness rating consistent with the self-review testing results? If no, please explain and provide updated information on the current status of any open issues.	No testing has been done for 2011	N/A
As Subprocess Owner, I certify the subprocess narrative attached represents the current design and controls, and the effectiveness rating below accurately represents the controls' performance for this quarter. (Print name to attest to statement.)	Deby Baldwin	Text

Row: 11 of 15

### General Data

Rating: \* Needs Guidance

Comment:

Documents: [2 Attachments](#)

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 10/20/2011

**08.38.03**

**December 2011**



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: December 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

Evaluation Subprocess Control Objectives and Risks Assertions Attachments and Links

### Questions

Report Issue

Question	Comments	Answer
Has there been a major change to the Software (other than SAP One) used for your subprocess since the last quarter or is there a major change to the Software planned for the next quarter?		No
Have you reviewed the GL accounts listed in the process narrative for accurateness?		Yes
Has there been any changes in the types of transactions or activities included in the scope of your subprocess?		No
Has there been a change to the subprocess that would make existing controls obsolete or would warrant additional controls to be added since last quarter?		No
Has there been a change to the organization or business unit that is responsible for any of the controls in your subprocess since last quarter?	New Manager of CMA	Yes

Row 1 of 1

### General Data

Rating: Meets Guidance

Comment:

Documents: 1 Attachments

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 01/13/2012

### Administration

Modified By: JENNIFER RICHARDS JJR0J2M

Modified On: 01/13/2012 17:34:01



Central Process Hierarchy

Control Objective-Risk Cov...

Subprocess Design Assess...

## Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: December 2011

Status: Closed

Organization: Regulatory Accounting

Process: Affiliated Company Management Fee

Subprocess: 08.38.03 - Direct Affiliate Charges

Navigation: Subprocess | Control Objectives and Risks | Assertions | Attachments and Links

### Questions

Report Issue

Question	Comments	Answer
Have all changes to your subprocess been communicated to your Business Unit SOX Rep and the Corporate SOX team?		Yes
Have you updated your subprocess narrative to ensure that the subprocess descriptions and key controls represent how the subprocess was operating at the end of this quarter, and attached the narrative to the assessment?		Yes
Does the effectiveness rating below accurately reflect the results of this quarter's self-review. (Reperformance if completed or Observation if not) or any issues that occurred within the process this quarter (this is separate from SOX testing results)?	Observation	Yes
If you have signed off on a test plan, you certify that you have reviewed the annual 2011 management SOX testing results and agree that the effectiveness rating noted accurately represents the overall rating for the controls tested. (Print name.)	New test plan has not been developed	Text
If your SOX process has been formally tested for 2011, is the overall effectiveness rating consistent with the self-review testing results? If no, please explain and provide updated information on the current status of any open issues.	Process has not been tested	N/A

Row 6 of 11

### General Data

Rating: Meets Guidance

Comment:

Documents: 1 Attachments

Performed By: DEBY BALDWIN DXB07KZ

Performed Date: 01/13/2012

### Administration



- Central Process Hierarchy
- Control Objective-Risk Cov...
- Subprocess Design Assess...

### Subprocess Design Assessment: 08.38.03 - Direct Affiliate Charges

Assessment Period: December 2011      Status: Closed      Organization: Regulatory Accounting      Process: Affiliated Company Management Fee      Subprocess: 08.38.03 - Direct Affiliate Charges

- Evaluation
- Subprocess
- Control Objectives and Risks
- Assertions
- Attachments and Links

#### Questions

Report Issue

Question	Comments	Answer
As Subprocess Owner, I certify the subprocess narrative attached represents the current design and controls, and the effectiveness rating below accurately represents the controls' performance for this quarter. (Print name to attest to statement.)	Deby Baldwin	Text

Row 11 of 11

#### General Data

Rating:

Comment:

#### Documents: Attachments

Performed By: DEBY BALDWIN DXB07KZ      Performed Date: 01/13/2012

Administration Modified By: JENNIFER RICHARDS JJRM2M      Modified On: 01/13/2012 17:34:01