

Middle Tennessee State University
Risk Assessment Performance Measures
Corresponding Green Book COSO Principle: 6.07
Corresponding Tennessee State ERM Component: Form 2 – Objective Setting

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I. Qualitative Objectives

Performance/Success Levels:

- **High Level Performing (HLP)** – Objectives are realistic and clearly defined. Controls are documented and have been implemented. Management review of controls and processes are continuous and ongoing. Risk to enterprise is low or has been eliminated due to controls, mitigation, and continuous internal review.
- **Medium Level Performing (MLP)** – Objectives are realistic and clearly defined. Controls are documented; however control implementation is in process. Risk to enterprise has not been eliminated but is in mitigation.
- **Low Level Performing (LLP)** – Objectives are clearly defined; however, controls are still in development. Risk to enterprise remains present. Management review of controls and mitigation has not yet begun or is in the initial review stage.

II. Quantitative Objectives

Performance/Success Percentages:

- **HLP** >90-100%
- **MLP** >25-50%
- **LLP** >0-25%