



United States Department of Agriculture

OFFICE OF INSPECTOR GENERAL

Statement on Standards for Attestation Engagements No. 16, Report on Controls at the National Finance Center for October 1, 2014, to August 31, 2015

+



11401-0001-12

September 2015

+



OFFICE OF INSPECTOR GENERAL

United States Department of Agriculture



DATE: September 29, 2015

AUDIT

NUMBER: 11401-0001-12

TO: Jon Holladay
Chief Financial Officer
Office of the Chief Financial Officer

ATTN: Peggy Javery
Director
Fiscal Policy Division

FROM: Gil H. Harden /s/
Assistant Inspector General for Audit

SUBJECT: Statement on Standards for Attestation Engagements No. 16 Report on Controls at the National Finance Center for October 1, 2014, to August 31, 2015

This report presents the results of the Statement on Standards for Attestation Engagements No. 16 examination for the United States Department of Agriculture's National Finance Center (NFC) description of its payroll/personnel and application hosting services used to process customer agencies' transactions throughout the period October 1, 2014 to August 31, 2015. The report contains an unmodified opinion on the description and controls that were suitably designed to provide reasonable assurance that the control objectives would be achieved.

An independent certified public accounting firm conducted the audit. In connection with the contract, we reviewed the independent firm's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit in accordance with Government Auditing Standards (issued by the Comptroller General of the United States), was not intended to enable us to express, and we do not express, opinions on the USDA NFC's description of its payroll and personnel systems used to process user entities payroll and human resource transactions throughout the period October 1, 2014 to August 31, 2015. The independent firm is responsible for the attached auditor's report, dated September 28, 2015, and the conclusions expressed in the report. However, our review disclosed no instances where the independent firm did not comply, in all material respects, with Government Auditing Standards, issued by the Comptroller General of the United States, and relevant attestation standards established by the American Institute of Certified Public Accountants.

This report contains sensitive information that is being withheld from public release due to concerns about the risk of circumvention of law.

To learn more about OIG, visit our website at
www.usda.gov/oig/index.htm

How To Report Suspected Wrongdoing in USDA Programs

Fraud, Waste, and Abuse

File complaint online: <http://www.usda.gov/oig/hotline.htm>
Click on Submit a Complaint

Telephone: 800-424-9121
Fax: 202-690-2474

Bribes or Gratuities

202-720-7257 (24 hours a day)



The U.S. Department of Agriculture (USDA) prohibits discrimination in all of its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex (including gender identity and expression), marital status, familial status, parental status, religion, sexual orientation, political beliefs, genetic information, reprisal, or because all or part of an individual's income is derived from any public assistance program. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD).

To file a complaint of discrimination, write to USDA, Assistant Secretary for Civil Rights, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW., Stop 9410, Washington, D.C. 20250-9410, or call toll-free at (866) 632-9992 (English) or (800) 877-8339 (TDD) or (866) 377-8642 (English Federal-relay) or (800) 845-6136 (Spanish Federal-relay). USDA is an equal opportunity provider and employer.