



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, 2013, to
July 31, 2014



11401-0007-11

September 2014



OFFICE OF INSPECTOR GENERAL

United States Department of Agriculture



DATE: September 25, 2014

AUDIT

NUMBER: 11401-0007-11

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Office of the Chief Financial Officer

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FROM: Gil H. Harden /s/
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SUBJECT: Statement on Standards for Attestation Engagements No. 16 Report on Controls at the National Finance Center for October 1, 2013, to July 31, 2014

This report presents the results of our Statement on Standards for Attestation Engagements No. 16 examination for the United States Department of Agriculture's National Finance Center (NFC). Our examination was conducted in accordance 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 NFC management's system description and assertion about whether the description is fairly presented and controls are suitably designed and operating effectively to achieve control objectives stated in the description throughout the period from October 1, 2013, through July 31, 2014. Additionally, the report includes our unmodified opinion on NFC's controls based on the criteria described in its assertion.

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

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