



United States Department of Agriculture

# Statement on Standards for Attestation Engagement No.18 Report on Controls at The National Finance Center for October 1, 2016 to July 31, 2017





## OFFICE OF INSPECTOR GENERAL

United States Department of Agriculture



**DATE:** September 22, 2017

**AUDIT**

**NUMBER:** 11401-0003-12

**TO:** Lynn Moaney  
Acting Deputy Chief Financial Officer  
Office of the Chief Financial Officer

**ATTN:** Annie Walker  
Director  
Internal Control Division

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

**SUBJECT:** Statement on Standards for Attestation Engagements No. 18, Report on Controls at the National Finance Center for October 1, 2016, to July 31, 2017

This report presents the results of the Statement on Standards for Attestation Engagements No. 18 examination for the United States Department of Agriculture's (USDA) National Finance Center (NFC) description of its payroll/personnel and application hosting services used to process customer agencies' transactions throughout the period October 1, 2016, to July 31, 2017. 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, 2016 to July 31, 2017. The independent firm is responsible for the attached auditor's report, dated September 15, 2017, 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.

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