



United States Department of Agriculture



OFFICE OF INSPECTOR GENERAL



Agreed-Upon Procedures: Employee Benefits, Withholdings, Contributions, and Supplemental Semiannual Headcount Reporting Submitted to the Office of Personnel Management

Audit Report 11401-0002-31

OBJECTIVE

To perform procedures to assist OPM in (1) assessing the reasonableness of retirement, health benefits, and life insurance withholding and contributions as well as enrollment information submitted via the Semiannual Headcount Report; and (2) identifying and correcting errors relating to processing and distributing CFC payroll deductions.

REVIEWED

We performed agreed-upon audit procedures as required on Federal employee benefits, enrollment information, and CFC payroll deductions as of August 31, 2017. Our review included information submitted for the Departments of Agriculture, Commerce, Homeland Security, Housing and Urban Development, Justice, Labor, and Treasury, as well as the Agency for International Development, and the Small Business Administration.

RECOMMENDS

We do not make any recommendations in this report.

OIG performed agreed-upon procedures for assessing information reported by USDA's National Finance Center.

WHAT OIG FOUND

The Department of Agriculture's National Finance Center (NFC) reports Federal employee benefits, and enrollment information, to the Office of Personnel Management (OPM). Reported information includes headcounts, as well as withholdings and contributions for retirement, health benefits, and life insurance. Additionally, NFC withholds employees' Combined Federal Campaign (CFC) contributions and distributes them to Principal Combined Fund Organizations (PCFO). In applying agreed-upon audit procedures, we identified differences through calculations, analyses, and comparisons. For instance, we again identified headcounts for the Civil Service Retirement System and the Federal Employees Retirement System that differed from NFC's by more than 2 percent. In general, NFC states that it has initiated corrective actions that it will implement as soon as possible. NFC is targeting implementation by the March 2018 Semiannual Headcount Report.

Additionally, we identified CFC deductions for employees at duty stations with no CFC campaign, or attributed to the wrong CFC campaign, sometimes because CFC used an incorrect pledge form. We also noted some instances where PCFO addresses and banking information in NFC's system differed from those deemed correct by OPM. Generally, NFC attributed most CFC differences to manual processes and human error. NFC noted a low error rate overall, and that it was responsible for very few of these differences.

Our sample document review found 139 differences for benefits entered into the system by agency personnel officers. Furthermore, we were unable to verify all sampled entries because agency personnel officers were unable to locate the documents covering all the pay periods selected.



United States Department of Agriculture

Office of Inspector General

Washington, D.C. 20250



September 28, 2017

The Honorable Norbert Vint
Acting Inspector General
U.S. Office of Personnel Management
Office of Inspector General
Theodore Roosevelt Federal Building
1900 E Street, NW., 6400
Washington, D.C. 20415-0001

SUBJECT: Agreed-Upon Procedures: Employee Benefits, Withholdings, Contributions, and Supplemental Semiannual Headcount Reporting Submitted to the Office of Personnel Management

Dear Mr. Vint:

This report presents the results of the Agreed-Upon Procedures performed on the subject information processed by the Department of Agriculture's Office of the Chief Financial Officer/National Finance Center as of August 31, 2017.

Our review included information for the following agencies (listed in Appendix A of the Office of Management and Budget (OMB) Bulletin 15-02, *Audit Requirements for Federal Financial Statements*, dated August 4, 2015): Department of Agriculture, Department of Commerce, Department of Homeland Security, Department of Housing and Urban Development, Department of Justice, Department of Labor, Department of the Treasury, Agency for International Development, and Small Business Administration.

This review was performed as required by OMB and in accordance with applicable generally accepted government auditing standards and the *Statements of Standards for Attestation Engagements*, established by the American Institute of Certified Public Accountants.

If you have any questions, please contact me at (202) 720-6945, or have a member of your staff contact Alexis Payne, Assistant Director, Farm, Trade, Research, and Environment Division at (202) 720-2887.

Sincerely,

Gil H. Harden
Assistant Inspector General for Audit

cc:

Dennis D. Coleman, Chief Financial Officer, Office of Personnel Management

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Independent Auditors' Report

To: Mr. Norbert Vint
Acting Inspector General
U.S. Office of Personnel Management

We have performed the procedures described in Exhibit A, which were agreed to by the Acting Inspector General and Chief Financial Officer of the Office of Personnel Management (OPM), solely to assist OPM with respect to the employee withholdings and employer contributions reported by the Department of Agriculture's (USDA) Office of the Chief Financial Officer's (OCFO) National Finance Center (NFC) on the Standard Form 2812, *Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement*, and OPM 1523, *Supplemental Semiannual Headcount Report*,¹ for the 12 months ended August 31, 2017. The reports submitted by NFC included information for the following agencies listed in Appendix A of the Office of Management and Budget (OMB) Bulletin 15-02, *Audit Requirements for Federal Financial Statements*: Department of Agriculture, Department of Commerce, Department of Homeland Security, Department of Housing and Urban Development, Department of Justice, Department of Labor, Department of the Treasury, the Agency for International Development, and the Small Business Administration. Furthermore, we performed Agreed-Upon Procedures to assist OPM with identifying errors relating to processing and distributing Combined Federal Campaign (CFC) payroll deductions.

The engagement to apply the Agreed-Upon Procedures was performed in accordance with applicable generally accepted government auditing standards and the statement of standards for attestation engagements established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Acting Inspector General and the Chief Financial Officer of OPM. Consequently, we make no representation regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purpose. The results of the engagement are detailed in Exhibits A through E.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the withholdings and contributions for health benefits, life insurance, and retirements; the Combined Federal Campaign; and the headcount reports prepared by OCFO/NFC. Therefore, we do not express such an opinion. If we had performed additional procedures, other matters might have come to our attention that would have been reported to you.

¹ We selected our samples from pay period 17 (Aug. 21, 2016, through Sept. 3, 2016, paid Sept. 12, 2016), pay period 26 (Dec. 25, 2016, through Jan. 7, 2017, paid Jan. 17, 2017, and pay period 4 (Feb. 19, 2017, through Mar. 4, 2017, paid Mar. 13, 2017). Pay periods 17 and 4 coincided with the OPM 1523, *Supplemental Semiannual Headcount Report*.

This report is intended solely for the use of the Acting Inspector General and Chief Financial Officer of OPM and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures.

A handwritten signature in cursive script that reads "Gil H. Harden".

Gil H. Harden
Assistant Inspector General for Audit

September 28, 2017

Abbreviations

AUP.....	Agreed Upon Procedures
APP	Agency Payroll Providers
CFC.....	Combined Federal Campaign
CSRS.....	Civil Service Retirement System
DHS.....	Department of Homeland Security
DOC	Department of Commerce
DOJ	Department of Justice
DOL	Department of Labor
FEGLI	Federal Employees' Group Life Insurance
FEHB	Federal Employees Health Benefits
FERS.....	Federal Employees Retirement System
HUD.....	Department of Housing and Urban Development
NFC.....	National Finance Center
OCFO.....	Office of the Chief Financial Officer
OCFCO	Office of Combined Federal Campaign Operations
OIG	Office of Inspector General
OMB	Office of Management and Budget
OPF	Official Personnel File
OPM.....	Office of Personnel Management
PCFO.....	Principal Combined Fund Organization
RITS	Retirement and Insurance Transfer System
SBA.....	Small Business Administration
SF	Standard Form
T&A	Time & Attendance
TMGT	Table Management System
TREAS.....	Department of the Treasury
USAID	Agency for International Development
USDA.....	Department of Agriculture

Exhibit A: Procedures Performed and Results

Exhibit A–Page 1 of 17

1. Compare the Retirement and Insurance Transfer System (RITS) submission data to the payroll information by performing the following procedures (Note: For cross-servicing agencies, if the internal controls are the same for all agencies serviced, it is only necessary to perform this procedure for one agency.):

1.a. Recalculate the mathematical accuracy of the payroll information.

1.b. Recalculate the mathematical accuracy of each RITS submission for the payroll information selected in step 1.a.

1.c. Compare the employee withholding information at the aggregate level for Retirement, Health Benefits, and Life Insurance (as adjusted for reconciling items) shown on the payroll information obtained in step 1.a. to the related amounts shown on the RITS submission for the corresponding period.

Report any differences for each of the Retirement, Health Benefits, and Life Insurance (categories) for step 1.c. that are over one percent of the aggregate amount reported for each of the three categories. Obtain a management official name, an explanation, telephone number, and an email address for the differences above the one percent threshold.

Results:

There were no differences over 1 percent.

2. Performed detail testing of a random sample of transactions as follows:

2.a. Randomly select a total of 25 individuals who were in the payroll system for all three of the RITS submissions selected above that meet all the following criteria.

- Covered by the Civil Service Retirement System (CSRS) or the Federal Employees Retirement System (FERS);
- Enrolled in the Federal Employees Health Benefits Program;
- Covered by Basic Life Insurance; and
- Covered by at least one Federal Employees' Group Life Insurance (FEGLI) optional coverage (Option A, B, or C).

Exhibit A: Procedures Performed and Results

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2.b. Obtain the following documents, either in electronic or hard copy format, from the Official Personnel File (OPF) for each individual selected in step 2.a. Hard copies can be originals or certified copies.

- All Notifications of Personnel Actions (SF-50) covering the pay periods in the RITS submissions chosen;
- The Health Benefits Election Form (SF-2809) covering the pay periods in the RITS submissions chosen or, if applicable, obtain a report (via the agency personnel office) from the agency’s automated system that allows participants to change benefits, (e.g., Employee Express), for any Health Benefits transactions in that system for the individuals selected in step 2.a. (note: a new SF-2809 is needed only if an employee is changing health benefit plans, therefore the form could be many years old); and
- For Health Benefits, compare date of the payroll transaction with date on the certified copy of the SF-2809 or the agency’s automated system report obtained above to identify whether the health benefit information to be used in step 2.f. covers the pay periods in the RITS submissions chosen.
- The Life Insurance Election Form (SF-2817) covering the pay periods in the RITS submission chosen (note: a new SF-2817 is needed only if an employee is changing life insurance coverage; therefore, the form could be many years old).

Results:

During our review of the 225 employees selected (25 individuals per the 9 agencies) and 675 sampled pay periods (225 employees per 3 pay periods), the agency personnel officers were unable to provide complete sets of documents for 69 pay periods to support either the calculations for salary, retirement, health benefits, or life insurance.

Exhibit A: Procedures Performed and Results

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2.c. For each individual selected in step 2.a., compare the base salary used for payroll purposes and upon which withholdings and contributions generally are based to the base salary reflected on the employee’s SF-50. Report any differences resulting from this step and obtain management’s explanation for the differences.

Results:

We were unable to confirm 35 of the 675 base salaries used for payroll purposes.

We were unable to compare the 29 base salaries because the agency personnel officers were unable to provide the SF-50 forms that covered all 3 RITS submissions, to confirm the base salary: 2 from the Agency for International Development (USAID) and 27 from the Small Business Administration (SBA).

Additionally, we found six differences in base salary: three from USAID, one from the Department of Labor (DOL), and two from SBA. The SF-50s provided by the agencies did not match the documented base salary information in the payroll system for the RITS submissions.

We requested management’s explanation for the differences. We did not receive a response from SBA.

Agency personnel officers at USAID were unable to provide additional documentation for two of their three differences. They provided additional documentation for the third difference; however, the documentation did not resolve the exception because the form was a duplicate form. Agency personnel officers from DOL provided additional documentation for their difference; however, the documentation did not resolve the exception because the form was a duplicate.

2.d. For Retirement for each individual selected in step 2.a., compare the retirement plan code from the employee’s SF-50 to the plan code used in the payroll system. Report any differences resulting from this step and obtain management’s explanation for the differences.

Results:

We were unable to confirm 30 of the 675 retirement plan codes used in the payroll system. We were unable to compare 28 retirement plan codes because the agency personnel officers were unable to provide the SF-50 forms that covered all 3 RITS submissions, to confirm the retirement plan codes: 2 from USAID and 26 from SBA.

Exhibit A: Procedures Performed and Results

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Additionally, we found two differences in retirement plan codes—one from USAID and the other from SBA.

We requested management’s explanation for the differences. We did not receive a response from SBA. Agency personnel officers at USAID provided additional documentation for the difference; however, the documentation did not resolve the exception because the code did not match that in the NFC system.

2.e. For each individual selected in step 2.a., calculate the retirement amount to be withheld and contributed for the plan code from the employee’s SF-50 by multiplying the base salary from the employee’s SF-50 by the official withholding and contribution rates required by law. Compare the calculated amounts to the actual amounts withheld and contributed for the retirement plan. Report any differences resulting from this step and obtain management’s explanation for the differences.

Results:

No differences noted.

2.f. For Health Benefits for each individual selected in step 2.a., compare the employee withholdings and agency contributions to the official subscription rates issued by OPM for the plan and option elected by the employee as documented by an SF-2809 in the employee’s OPF or automated system that allows the participant to change benefits (for example, Employee Express). Report any differences resulting from this step and obtain management’s explanation for the differences. The Health Benefits rates can be found on OPM’s website at <http://www.opm.gov/insure/health/rates/index.asp>.

Results:

No differences noted.

2.g. For Life Insurance for each individual selected in step 2.a., confirm that Basic Life Insurance was elected by the employee by inspecting the SF-2817 documented in the employee’s OPF. Report any differences resulting from this step and obtain management’s explanation for the differences.

Exhibit A: Procedures Performed and Results

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Results:

We were unable to confirm 46 of the 675 Basic Life Insurance elections.

We were unable to compare 40 elections because the agency personnel officers were unable to provide the SF-2817 forms that covered each RITS submissions to confirm the employee elected Basic Life Insurance: 6 from the Department of Agriculture (USDA), 13 from USAID, 3 from the Department of Housing and Urban Development (HUD), 15 from SBA, and 3 from the Department of Treasury (TREAS).

Additionally, we found 6 differences where the SF-2817 provided by the agency personnel officers did not match the documented information in the payroll system for each RITS submissions: 6 from SBA.

We requested management’s explanation for the differences from SBA, but we did not receive a response.

2.h. For each individual selected in step 2.a., calculate the withholding and agency contribution amounts for Basic Life Insurance using the following:

- For employee withholdings: round the employee's annual base salary up to the nearest thousand dollars and add \$2,000. Divide this total by 1,000 and multiply by the rate required by law. The Life Insurance rates are on OPM’s website at <http://www.opm.gov/insure/life/rates/index.asp>.
- For agency contributions: divide the employee withholdings calculated above by two.

Compare the calculated employee withholdings and agency contributions to the actual amounts withheld and contributed for Basic Life Insurance. Report any differences resulting from this step, and obtain management’s explanation for the differences.

Results:

No differences noted.

2.i. Also, for Life Insurance for each individual selected in step 2.a., compare optional coverage elected as documented on the SF-2817 in the employee’s OPF to the optional coverage documented in the payroll system. Report any differences resulting from this step, and obtain management’s explanation for the differences.

Exhibit A: Procedures Performed and Results

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Results:

We were unable to confirm 87 of the 675 optional coverage elections.

We were unable to compare 40 elections because the agency personnel officers were unable to provide the SF-2817 forms that covered each RITS submissions, to confirm that optional coverage was elected by the employee: 6 from USDA, 13 from USAID, 3 from HUD, 15 from SBA, and 3 from TREAS.

Additionally, we found 47 differences where the SF-2817 provided by the agency personnel officers did not match the documented information in the payroll system for each RITS submissions: 3 from USDA, 5 from USAID, 6 from DOL, 3 from the Department of Homeland Security (DHS), and 30 from SBA.

We requested management’s explanation for the differences from five agencies. We did not receive management's explanation for the differences from SBA. Agency personnel officers from USDA concurred with our conclusions and claimed they are in process to correct the sample. Agency personnel officers from USAID were unable to provide us with additional documentation for two samples. Agency personnel officers from DOL concurred with our conclusions and claimed they are in process to correct one sample. Additionally, they provided us additional documentation on another sample; however, the documentation provided did not resolve all the differences. Agency personnel officers from DHS concurred with us on the coding error on the one sample.

2.j. For each individual selected in step 2.a., calculate the withholding amounts for optional life insurance using the following:

- For Option A: locate the employee’s age group using the age groups provided for Option A in the FEGLI Program Booklet. The withholding amount to be used is the rate listed in the FEGLI Program Booklet for that age group. Compare the calculated amount to the amount withheld for Option A Life Insurance. Report any differences resulting from this step and obtain management’s explanation for the differences.

Results:

No differences noted.

Exhibit A: Procedures Performed and Results

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- For Option B: inspect the SF-2817 to obtain the number of multiples chosen for Option B. Locate the employee’s age group using the age groups provided for Option B in the FEGLI Program Booklet. Round the employee’s annual rate of basic pay up to the next 1,000, divide it by 1,000, and then multiply it by the rate for the respective age group. Multiply this amount by the number of multiples chosen for Option B Life Insurance. Compare the calculated amount to the amount withheld for Option B Life Insurance. Report any differences resulting from this step and obtain management’s explanation for the differences.

Results:

We were unable to confirm 72 of the 675 Option B coverage elections.

We were unable to compare 40 elections for Option B because agency personnel officers were unable to provide the SF-2817 forms that covered each RITS submission: 6 from USDA, 13 from USAID, 3 from HUD, 15 from SBA, and 3 from TREAS.

Additionally, we found 32 differences where the SF-2817 provided by the agency personnel officers did not match the documented information in the payroll system for all 3 of the RITS submissions: 4 from USAID, 3 from DOL, and 25 from SBA.

- For Option C: Inspect the SF-2817 to obtain the number of multiples chosen for Option C. Locate the employee’s age group using the age groups provided for Option C in the FEGLI Program Booklet. Multiply the rate for the age group by the number of multiples chosen for Option C Life Insurance. Compare the calculated amount to the amount withheld for Option C Life Insurance. Report any differences resulting from this step and obtain management’s explanation for the differences.

Results:

We were unable to confirm 61 of the 675 Option C coverage elections.

We were unable to compare 40 elections for Option C because agency personnel officers were unable to provide the SF-2817 forms that covered each RITS submission: 6 from USDA, 13 from USAID, 3 from HUD, 15 from SBA, and 3 from TREAS.

Exhibit A: Procedures Performed and Results

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Additionally, we found 21 differences where the SF-2817 provided by the agency personnel officers did not match the documented information in the payroll system for each RITS submission: 3 from DOL and 18 from SBA.

We requested management’s explanation for the differences from three agencies. We did not receive management’s explanation for the differences from SBA.

Agency personnel officers from DOL concurred with our conclusions and claimed they are in process to correct three errors (one sample), however, for the other sample (three errors), they provided us additional documentation, but the documentation provided did not resolve the difference.

Agency personnel officers from USAID were unable to provide us with additional documentation on the two samples (four errors).

3. Randomly select a total of 10 employees (from each agency) who have no Health Benefits withholdings from the payroll information corresponding to the three RITS submissions selected above and perform the following for each employee selected.

3.a. Obtain SF-2809s covering the pay periods in the RITS submissions chosen, either in electronic or hard copy format, from the selected employee’s OPF or, if applicable, obtain a report (via the agency personnel office) from the agency’s automated system that allows participants to change benefits, (for example, Employee Express), for any Health Benefit transactions in that system for the individuals selected. Hard copies can be originals or certified copies. Inspect the documentation (that is, SF-2809 or the agency’s system-generated report) to identify whether health benefits coverage was not elected. This can be identified in the following ways:

- absence of an SF-2809 in the OPF and no election of coverage made through the agency’s automated system that allows participants to change benefits (for example, Employee Express); or
- an SF-2809 in the OPF with Section E checked (indicating cancellation of coverage) and no later election of coverage through the agency’s automated system that allows participants to change benefits (for example, Employee Express); or
- cancellation of coverage through the agency’s automated system that allows participants to change benefits (for example, Employee Express) and no later election of coverage with an SF-2809.

Exhibit A: Procedures Performed and Results

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3.b. Compare the result in step 3.a. to the RITS submissions. Report any differences resulting from this step and obtain management’s explanation for the differences.

Results:

Agency personnel officers were unable to provide the SF-2809 forms for 30 pay periods (10 samples per 3 pay periods) that were needed to determine whether the employee waived or canceled Health Insurance coverage: 6 from the Department of Commerce (DOC), 3 from the Department of Justice (DOJ), and 21 from SBA.

We found 24 differences where the SF-2809 provided by the agency personnel officers did not match the documented information in the payroll system for all 3 of the RITS submissions: 3 from USDA, 3 from USAID, 6 from DOC, 3 from DOJ, 6 from HUD, and 3 from SBA.

We requested management’s explanation for the differences. We did not receive a response from SBA. Agency personnel officers with USDA was unable to provide concurrence. Agency personnel officers with USAID, and HUD concurred with our conclusion. Agency personnel officers with DOC concurred with our conclusion on one item, but did not concur on the second item. Agency personnel officers with DOJ did not provide us with a response to one sample issue and agreed with our conclusion on another sample issue.

4. Randomly select a total of 10 employees (from each agency) who have no Life Insurance withholdings from the payroll information corresponding to the three RITS submissions selected above and perform the following for each employee selected.

4.a. Obtain the SF-2817s covering the pay periods in the RITS submissions chosen, either in electronic or hard copy format, from the selected employee’s OPF. Hard copies can be originals or certified copies. Inspect the SF-2817 to identify whether the employee waived or cancelled Basic Life Insurance coverage.

4.b. Compare the result in step 4.a. to the RITS submissions. Report any differences resulting from this step and obtain management’s explanation for the differences.

Results:

Agency personnel officers were unable to provide the SF-2817 forms for 12 pay periods (4 samples per 3 pay periods) that identified whether the employee waived or cancelled Basic Life Insurance coverage: 3 from DOL, 3 from DHS, and 6 from SBA.

Exhibit A: Procedures Performed and Results

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We found 3 differences where the SF-2817 provided by the agency personnel officers did not match the documented information in the payroll system for all 3 of the RITS submissions: 3 from DOC.

We requested management's explanation for the differences. Agency personnel officers with DOC concurred with our conclusion on the coding error for the one sample.

5. Calculate the headcount reflected on the September 2016 and March 2017 *Semiannual Headcount Report* selected, as follows:

5.a. Obtain existing payroll information (from step 1.a.) supporting each *Supplemental Semiannual Headcount Report*. If existing payroll data are not available, obtain a payroll system query that summarizes detailed payroll data supporting each *Supplemental Semiannual Headcount Report*, as follows:

- Benefit Category (see *Semiannual Headcount Report*).
- Dollar Amount of withholdings and contributions.
- Number Enrolled (deductions made/no deductions).
- Central Personnel Data File Code.
- Aggregate Base Salary.

5.b. Recalculate the Headcount reflected on each *Semiannual Headcount Report*. If an electronic file is not available, a suggested method of recalculating the Headcount is as follows: (1) estimate the number of employees per payroll register page by counting the employees listed on several pages, (2) count the number of pages in the payroll register, and (3) multiply the number of employees per page by the number of pages, or count (using a computer audit routine) the number of employees on the payroll data file for the period.

5.c. Compare the payroll information obtained in step 5.a. and the calculated headcount from step 5.b. to the information shown on each respective *Semiannual Headcount Report*.

5.d. Report any differences (i.e., gross rather than net) greater than two percent between the headcount reporting on each respective agency *Semiannual Headcount Report* and payroll information from step 5.a. and the calculated Headcount from step 5.b. Obtain a management official name, telephone number, an email address, and an explanation for the differences.

Exhibit A: Procedures Performed and Results

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Results:

Our estimate of total employees (and/or annuitants) differed by more than 2 percent from that reported on the *Supplemental Semiannual Headcount Report* (OPM 1523) for DHS FERS Law Enforcement/Fire-fighters Withholdings for both pay period 17, 2016 and pay period 4, 2017. NFC stated it appears retirement code O was not included in the headcount totals. NFC stated they will research this issue and institute a program fix.

Our estimated headcounts for salary offsets often differed by more than 2 percent from those reported by NFC on the *Supplemental Semiannual Headcount Report*. Specifically, we found the FERS Salary Offsets headcounts differed by more than 2 percent for USDA, USAID, DOC, DOJ, DOL, DHS, HUD, SBA, and TREAS for pay period 17 and for USDA, USAID, DOC, DOJ, DOL, DHS, HUD, SBA, and TREAS for pay period 04. We also found differences in the CSRS Salary Offsets headcounts. Specifically, we found headcounts differed by more than 2 percent for USDA, USAID, DOC, DOJ, DOL, DHS, HUD, SBA, and TREAS for pay period 17 and for USDA, USAID, DOC, DOJ, DOL, DHS, SBA, and TREAS for pay period 04. NFC stated the program is adding the Military Service deposit employees to the Salary Offset count when it should only be adding the Salary Offset employees to the Salary Offset count. NFC stated they will work to correct this issue for the March 2018 headcount report.

We identified instances where our counts of payers of full Federal Employee Health Benefits premiums are occasionally understated. NFC stated their counts include some part time employees who had agency contributions and some with manual payroll adjustments.

We noted that occasionally headcounts for FEGLI reported in the “No Deduction” column of OPM Form 1523 differed from our estimates by more than 2 percent. NFC stated that late T&As are T&As that are processed in a following pay period with the current T&A. An example would be a late T&A processed in pay period 17 for pay period 16 would be counted in the pay period 17 totals along with the current live T&A for pay period 17, so that particular social security number would be counted twice. Specifically in pay period 17, we found differences for Basic Life Insurance for USDA and USAID; Standard Option A Life Insurance for USDA, USAID, and DOC; Option B Life Insurance “To Age 35” category for USDA; and Option C Life Insurance for USDA. For pay period 4, we found differences for Basic Life Insurance for DOL; Standard Option A Life Insurance for DOJ and DOL; Option B Life Insurance “To Age 35” category for DOJ; and Option C Life Insurance—we had a difference with the “No Deduction” count for USDA and DHS.

Exhibit A: Procedures Performed and Results

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We determined retirement headcounts in the “No Deduction” column of Section C of Form 1523 sometimes seemed slightly overstated. According to NFC, when determining retirement headcount numbers they exclude counting employees who were currently being separated prior to the first day of the pay period being run (retroactive separation). We removed these employees from our counts, but we still had numerous counts that differed by more than 2 percent. Specifically, we determined retirement headcounts for USAID and DOL differed by more than 2 percent for pay period 17 and for USDA, DOC, DHS, HUD, SBA, and TREAS for pay period 04. NFC stated that where differences remain, the OIG counts are correct. NFC will research their programs to determine what other coding changes are needed to obtain the correct count. NFC stated they have a target implementation date for the March 2018 headcount report.

6. Calculate employer and employee contributions for Retirement, Health Benefits, and Basic Life Insurance as follows:

6.a. Calculate employer and employee contributions for the three pay periods selected in step 1.a., as follows:

- i. Multiply the CSRS and FERS payroll base by the withholding and employer contribution rates required by law.
- ii. Compare the calculated totals from step 6.a.i. to the related amounts shown on the RITS submissions. Report any differences (i.e., gross rather than net) between the calculated amounts and the amounts reported on the RITS submissions that are greater than five percent of the amounts on the RITS submission, and obtain management’s explanation for the differences.

Results:

We identified instances in which our calculation of CSRS All Categories dollar subtotals for withholdings and/or contributions differed by more than 5 percent from the corresponding CSRS subtotals reported on the SF-2812 submitted by NFC. NFC personnel stated that as in 2016, differences determined to be due to OIG only processing Type 01 records caused adjustment records to be bypassed. We did however, consider adjustment records, and we still identified instances in which our calculation differed by more than 5 percent from the SF-2812. NFC personnel also stated, in addition, the recalculation of deductions and contributions based on what base pay is entered on manual payments (Type Payment 03 and 07) is not possible, as the base pay entered on these manual payments is generally not the actual base pay. This affected numerous pay

Exhibit A: Procedures Performed and Results

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periods and departments. This has a large impact when Federal Erroneous Retirement Coverage Correction Act cases are processed in a pay period included in the audit.

6.b. Calculate employee withholdings and employer contributions for Health Benefits for the three pay periods selected in step 1.a., as follows:

- i. Multiply the number of employees enrolled in each Health Benefits plan and plan option by the employee withholdings and employer contributions for the plan and option.
- ii. Sum the totals in step 6.b.i. and compare the result with the Health Benefit withholding and contribution amounts shown on the RITS submissions. Report any differences (i.e., gross rather than net) between the calculated amounts and the amounts reported on the RITS submissions that are greater than five percent of the amounts on the RITS submission, and obtain management's explanation for the differences.

Results:

There were no differences greater than 5 percent.

6.c. Calculate the Basic Life Insurance employee withholdings and employer contributions for the three pay periods selected in step 1.a., as follows:

- i. Obtain a payroll system query from (APP) personnel to obtain the total number of employees with Basic Life Insurance coverage and the aggregate annual basic pay for all employees with Basic Life Insurance.
- ii. For employee withholdings: Add the product of 2,500 times the number of employees with Basic Life Insurance coverage from step 6.c.i above to the aggregate annual basic pay for all employees with Basic Life Insurance from step 6.c.i above to calculate the estimated total Basic Life Insurance coverage. Divide this calculated total by 1,000 and multiply it by the withholding rate required by law. The Basic Life Insurance withholding rates are in the FEGLI Program Booklet on OPM's website.
- iii. Compare the result in step 6.c.ii. to the withholdings for Basic Life Insurance coverage reported on the RITS submission. Report any difference (i.e., gross rather than net) between the estimate and the amount of withholdings reported on the RITS submission greater than five percent of the amounts on the RITS submission, and obtain management's explanation for the difference.

Exhibit A: Procedures Performed and Results

Exhibit A – Page 14 of 17

- iv. For agency contributions: Divide the results of step 6.c.ii. by two—this approximates agency contributions, which are one-half of employee withholdings. Compare this result to the amount reported on the RITS submission. Report any differences (in other words, “gross” rather than “net” amounts) between the estimated amount and the actual amount reported on the RITS submission that are greater than five percent of the amounts on the RITS submission, and obtain management’s explanation for the differences.

Results:

There were no differences greater than 5 percent.

6.d. Calculate the Option A, Option B and Option C Basic Life Insurance coverage withholdings for the three pay periods selected by using the detail payroll reports used to reconcile the RITS reports in Step 1 on page 2. In addition to the information used for step 1, the reports should include the employee’s date of birth, annual rate of basic pay, and number of multiples selected for Option B and C.

Note: While similar to step 2.j., the calculation at this step is for the entire amount reported on the RITS submissions for the three pay periods selected, as opposed to the sample of 25 employees in step 2.j.

- i. Multiply the number of employees in each age group by the appropriate rate for Option A in accordance with the rates for age groups provided in the FEGLI Program Booklet.
- ii. Compare the result in step 6.d.i. to the amounts for Option A reported on the RITS submissions. Report any differences (i.e., gross rather than net) greater than two percent of the amounts on the RITS submission, and obtain management’s explanation for the differences.

Results:

There were no differences greater than 2 percent.

- iii. Segregate the reports for Option B and Option C insurance into the age groups shown in the FEGLI Program Booklet. For Option B, round the employee's annual rate of basic pay up to the next 1,000, then divide it by 1,000, and then multiply this amount by the rate for the age group then multiplying this by the number of multiples: (Annual rate of basic pay (rounded up) /1,000*rate*multiples).

For Option C, multiply the rate for the age group by the number of multiples chosen for each employee.

Exhibit A: Procedures Performed and Results

Exhibit A–Page 15 of 17

- iv. Compare the result in step 6.d.iii. to the amounts for Option B and Option C, respectively, reported on the RITS submissions. Report any differences (i.e., gross rather than net) greater than two percent of the amounts on the RITS submission for Option B or Option C, and obtain management’s explanation for the differences.

Results:

We identified instances in which our calculations of Life Insurance Family-Option B dollar subtotals for DHS differed by more than 2 percent from the corresponding CSRS subtotals reported on the SF-2812 submitted by NFC. NFC personnel stated that a modification was made to NFC systems to include Special Employee codes B1 and B2 in the computation of Life Insurance using AUO for DHS. This modification must be made to the OIG scripts. This affected all three pay periods.

7. Compare the list of field offices/duty stations to the list of local CFC campaigns obtained from OPM’s OCFCO.

7.a. Determine in which campaign each field office/duty station is located. (Note: It is possible for a field office/duty station to be in a location with no local CFC campaign.)

8. Compare the list of accounting codes to the identified campaigns for each field office/duty station.

8.a. Determine the accounting code for each field office/duty station.

8.b. Determine if the name of the campaign, PCFO, and address of the PCFO in the APP system agree with the information for that field office/duty station on the list of local CFC campaigns obtained from OPM’s OCFCO.

9. Sort the report of all employees with CFC deductions by Official Duty Station.

9.a. Compare the Official Duty Stations to the campaigns identified for those locations.

9.b. Compare the Accounting Codes for each employee with CFC deductions to the accounting code identified for that employee’s Official Duty Station.

- Determine if this agrees to the accounting code identified for that field office/duty station.

10. From the list of accounting codes that do not agree with the field office/duty station, select a judgmental sample of four pledges per Federal agency/department and request the hard copy pledge form or electronic copy of the pledge form from the agency/department.

Exhibit A: Procedures Performed and Results

Exhibit A–Page 16 of 17

- Determine if the pledge form used was for the correct campaign based on the official duty station.

CFC AUPs Evaluation: Report as a finding the following:

- a) All instances in which the name of the campaign, PCFO, or address of the PCFO on the list of accounting codes from the Federal Payroll Office does not agree to the information on the list of all local CFC campaigns obtained from OPM's CFC. A chart detailing the differences should be included. Obtain management's explanation for the differences and a corrective action plan.

AUP 8 Results:

We determined which six-digit NFC accounting codes corresponded to OPM's four-digit accounting codes and compared the list of codes to the identified campaigns for each field/office duty station.

We identified differences in which the routing number, account number, or address of the PCFO based on the list of accounting codes from NFC did not agree with the information on the list of all local CFC campaigns provided to NFC by OPM. See Exhibit C for chart detailing the differences and NFC's management response.

- b) All instances in which a federal agency has a CFC deduction for an employee whose official duty station is in an area with no local CFC campaign. A chart listing the Federal agency, the duty station code and the campaign receiving the funds should be included. Obtain management's explanation for the differences and a corrective action plan.

AUP 7 Results:

We analyzed 50,055 records of CFC deductions reported by NFC for pay period 4, 2017. Of these, 48,666 had the same duty station code in pay period 17, 2016, and pay period 26, 2016, which roughly coincide, respectively, with the beginning and end of the 2016 CFC solicitation period.² Of these, we identified 14 instances in which a Federal agency had a CFC deduction for an employee whose official duty station was in an area with no corresponding CFC. See Exhibit B for a chart listing the Federal agency, the duty station code, and the campaign receiving the funds as well as NFC's management response.

² CFC fall solicitation period was Sept. 1, 2016, through Dec. 31, 2016.

Exhibit A: Procedures Performed and Results

Exhibit A–Page 17 of 17

- c) All instances in which the accounting code for an employee with CFC deductions does not agree to the accounting code for that employee's Official Duty Station. A chart listing the Federal agency, the duty station code, the campaign used and the correct campaign should be included. Obtain management's explanation for the differences and a corrective action plan.

AUP 9 Results:

Of the 50,055 CFC deductions reported by NFC for pay period 4, 2017, 48,666 had the same duty station code in pay period 17, 2016, and pay period 26, 2016, that roughly coincide, respectively, with the beginning and end of the fall 2016 CFC solicitation period. We identified 1,952 instances where NFC's CFC code for a deduction was not consistent with OPM's CFC code for the employee's duty station. See Exhibit D for charts detailing the differences and NFC's management response.

- d) All instances in which the incorrect pledge form was used by the employee. A chart listing the Federal agency, the correct campaign and the campaign used should be included.

AUP 10 Results:

We requested 33 CFC pledge forms from nine agencies.³ Of these 33 pledge forms, 31 were for the incorrect CFC campaign. See Exhibit E for a chart listing the Federal agency, the correct campaign, and the campaign used.

³ USAID only had one CFC code that agreed with the field office duty station; all other departments tested had 4 (4 samples per the 8 agencies equals 32, plus 1 sample from other agency equals 33 total).

Exhibit B: Combined Federal Campaign Deductions for Employee with No Local CFC Campaign

Exhibit B–Page 1 of 2

This chart lists instances in which a Federal agency has a CFC deduction for an employee whose official duty station is in an area with no CFC campaign. This chart has separate columns for duty station code, the CFC code for the campaign receiving the funds, and number of exceptions per Federal agency.

Duty Station	CFC per the National Finance Center	DEPARTMENTS					Farm Service Agency – County Offices
		Agriculture	Commerce	Justice	Homeland Security		
264410021	452	0	0	1	0	0	
401030039	712	1	0	0	0	0	
401110149	712	0	0	0	0	1	
401510009	712	0	0	1	0	0	
421710105	990	0	1	0	0	0	
426970065	754	1	0	0	0	0	
480820271	606	0	0	0	2	0	
480820271	847	0	0	0	1	0	
481930163	852	0	0	0	3	0	
487090463	606	0	0	0	2	0	
TOTALS		2	1	2	8	1	
GRAND TOTAL		14					

Exhibit B: Combined Federal Campaign Deductions for Employee with No Local CFC Campaign

Exhibit B – Page 2 of 2

NFC Response:

As noted in prior years, the CFC personnel for the individual campaign areas are responsible for the solicitation, distribution, and the collection of the CFC pledge forms for their campaign areas, and the agencies' human resources management personnel are responsible for processing the CFC allotments for their own employees. NFC verified the Personnel Office Identifiers and confirmed that NFC did not process the CFC allotments for the 14 employees OIG identified as having an official duty station in an area with no local CFC campaign. Since the CFC is a once-a-year activity that may include employees both new and unfamiliar to the process, the errors were most likely caused by inexperienced personnel accepting pledge forms from employees in official duty stations with no corresponding CFCs.

Exhibit C: Name, Principal Combined Fund Organization and Address Differences

Exhibit C–Page 1 of 4

The table below shows the differences identified between the information in NFC’s system and OPM’s CFC campaign information.

Combined Federal Campaign (CFC)						
NAME (per OPM)	NAME (per NFC)	CODE		PCFO	OPM	NFC
		OPM	NFC			
Central & Northern New York CFC	CENTRAL AND NORTHERN NEW YORK CFC	0638	366450	Routing Number	OIG Note ⁴	
Central & Northern New York CFC	CENTRAL AND NORTHERN NEW YORK CFC	0638	366450	Account Number		
Monongalia-Preston Counties CFC	MONONGALIA & PRESTON CNTY CFC USDA	0944	541840	Account Number		
North Florida Southeast Georgia, Columbus/Ft. Benning CFC	N FL-SE GA, COLUMBUS/FT BENNING	0185	121510	Street Information	P O Box 41428	CHAR CONT P O BOX 41428
CFC of Louisiana	CFC OF LOUISIANA	0372	221690	Street Information	2515 Canal Street	CONT 2515 CANAL ST
Central Oklahoma CFC	CENTRAL OKLAHOMA CFC	0712	403550	Street Information	1444 NW 28th Street	CHARCONT 1444 NW 28TH STREET
Palmetto State CFC	PALMETTO STATE CFC	0773	450520	Street Information	1800 Blanding Street	1800 MAIN STREET
Dallas Fort Worth (DFW) Metroplex CFC	DFW METROPLEX CFC USDA	0839	481730	Street Information	624 Six Flags Drive #214	624 SIX FLAGS DRIVE, SUITE 216
Texas Coast CFC	TEXAS COAST CFC USDA	0845	483280	Street Information	624 Six Flags Drive #214	624 SIX FLAGS DRIVE #216
Intermountain CFC	INTERMOUNTAIN CFC USDA	0870	491350	Street Information	2955 Harrison Blvd., #206	2955 HARRISON BLVD., STE 201

⁴ For confidentiality reasons, the routing and account numbers were excluded from the report.

Exhibit C: Name, Principal Combined Fund Organization and Address Differences

Exhibit C–Page 2 of 4

NFC Response:

NAME (Per OPM)	NFC Response	NFC Action
Central & Northern New +York CFC	<p>CFC ID #0638 – NFC code # 36-6450 was last updated 1/14/17 changing the Routing #.</p> <p>TMGT was unable to open the 3/6/17 Secure Message from OPM listing the February updates requesting a change back to the Routing #. NFC contacted OPM for assistance in opening secure message but received no response.</p>	<p>CFC ID #0638 – NFC code # 36-6450</p> <p>Based on the 2017 AUP 8 Findings & February, 2017 updates from OPM, NFC will update Table 006 changing the routing number back to: #</p>
Central & Northern New York CFC	<p>CFC ID #0638 – NFC code # 36-6450 was last updated 1/14/17 changing the Account #.</p> <p>TMGT was unable to open the 3/6/17 Secure Message from OPM listing the February updates requesting a change back to the Account #. NFC contacted OPM for assistance in opening secure message but received no response.</p>	<p>CFC ID #0638 – NFC code # 36-6450</p> <p>Based on the 2017 AUP 8 Findings & February, 2017 updates from OPM, NFC will update Table 006 changing the account number back to: #</p>
Monongalia-Preston Counties CFC	<p>CFC ID #0944 -- NFC code # 54-1840 was last updated 1/14/17 changing the Account #.</p> <p>TMGT was unable to open the 3/6/17 Secure Message from OPM listing the February updates requesting a change back to the Account #. NFC contacted OPM for assistance in opening secure message but received no response.</p>	<p>CFC ID #0944 -- NFC code # 54-1840</p> <p>Based on the 2017 AUP 8 Findings & February, 2017 updates from OPM, NFC will update Table 006 changing the account number back to: #</p>

Exhibit C: Name, Principal Combined Fund Organization and Address Differences

Exhibit C – Page 3 of 4

NFC Response:

NAME (Per OPM)	NFC Response	NFC Action
North Florida Southeast Georgia, Columbus/Ft. Benning CFC	CFC ID #0185 – NFC code # 12-1510 The bi-weekly automated system updates readjusted the spaces in the NAME-ADDRESS 2 field after the 1/14/17 manual updates	CFC ID #0185 – NFC code # 12-1510 Based on the 2017 AUP 8 Findings, NFC will update Table 006 correcting the street information to read: P O Box 41428.
CFC of Louisiana	CFC ID #0372 – NFC code # 22-1690 The bi-weekly automated system updates readjusted the spaces in the NAME-ADDRESS 2 field after the 1/14/17 manual updates.	CFC ID #0372 – NFC code # 22-1690 Based on the 2017 AUP 8 Findings, NFC will update Table 006 correcting the street information to read: 2515 Canal Street.
Central Oklahoma CFC	CFC ID #0712 -- NFC code # 40-3550 The bi-weekly automated system updates readjusted the spaces in the NAME-ADDRESS 2 field after the 1/14/17 manual updates.	CFC ID #0712 -- NFC code # 40-3550 Based on the 2017 AUP 8 Findings, NFC will update Table 006 correcting the street information to read: 1444 NW 28th Street.
Palmetto State CFC	CFC ID #0773 – NFC code # 45-0520 The 2016 OPM Master List of Updates received 12/28/2016 was not highlighted to change the address to: 1800 Blanding Street.	CFC ID #0773 – NFC code # 45-0520 Based on the 2017 AUP 8 Findings & the OPM Master List, NFC will update Table 006 correcting the street information to reflect: 1800 Blanding Street.

Exhibit C: Name, Principal Combined Fund Organization and Address Differences

Exhibit C–Page 4 of 4

NFC Response:

NAME (Per OPM)	NFC Response	NFC Action
Dallas Fort Worth (DFW) Metroplex CFC	CFC ID #0839 – NFC code # 48-1730 Last updated 1/16/2016 changing the CRP Organization only. There was no request to update the address to #214. The 2016 OPM Master List of Updates received 12/28/2016 was not highlighted to change the address to: 624 Six Flags Drive #214.	CFC ID #0839 – NFC code # 48-1730 Based on the 2017 AUP 8 Findings & the OPM Master List, NFC will update Table 006 correcting the street information to reflect: 624 Six Flags Drive #214.
Texas Coast CFC	CFC ID #0845 – NFC code # 48-3280 Last updated 1/14/2017 changing the CFC Organization only. There was no request to update the address to #214. The 2016 OPM Master List of Updates received 12/28/2016 was not highlighted to change the address to: 624 Six Flags Drive #214.	CFC ID#0845 – NFC code #48-3280 Based on the 2017 AUP 8 Findings & the OPM Master List, NFC will update Table 006 correcting the street information to reflect: 624 Six Flags Drive #214.
Intermountain CFC	CFC ID #0870 – NFC code # 49-1350 Last updated 12/28/2007 changing the CFC ORG Name. To date NFC has not received a highlighted request to update the address to: #206.	CFC ID #0870 – NFC code # 49-1350 Based on the 2017 AUP 8 Findings & the OPM Master List, NFC will update Table 006 correcting the street information to reflect: 2955 Harrison Blvd., #206.

Exhibit D: Accounting Code Differences

Exhibit D–Page 1 of 22

The chart below lists the correct campaign, the duty station code, the campaign used and the number per Federal agency. Department codes used in this table are defined on page 21 of 22.

OPM's CFC	Duty Station	NFC's CFC	Department Code and Number											
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER
00002	010350073	0110010											1	
	010350117	0110010			1									
	013125073	0130280					1							
00004	011730089	010350				1								
	011730089	0110010				11								
	011970089	0110010								1				
00030	020770090	0110010								1				
00030	020770090	0371360								1				
	021340150	0531960			1									
00051	040130003	0110010								1				
	040170005	040290				1								
	040170005	0110010	1											
	040297021	040290	11											
	040330023	0110010								2				
	040431003	040290				1								
	040447023	0110010								1				
	040530019	040290				2								
	040530019	0110010								5				
	040530019	0350030								1				
	040590005	0350030	1											
	040620027	0110010								1				
00052	040080013	0110010			1									
	040370013	020130								1				
	040370013	061980										1		
	040370013	063290							2					
	040370013	0110010				3				3				
	040490013	0110010			1									
00072	052070031	0110010	1											
	052320119	0110010	1											
	052320119	0RQ0930										1		
	052880119	0481730								1				
00095	060240029	0110010								1				
	061370019	061540											1	
	061370019	063290											1	
	061370019	0110010										1		
	062055051	0110010	1											
	062130019	063290				1								
00096	060120037	0110010	1		1									

Exhibit D: Accounting Code Differences

Exhibit D–Page 2 of 22

OPM's CFC	Duty Station	NFC's CFC	Department Code and Number											
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER
	061410059	0110010			1									
	061430037	0110010				1						1		
	061440037	0110010			1									
	061786059	040290									1			
	061786059	0110010									4		3	
	061970037	062250					1							
	061970037	0110010				1				1			1	
	061970037	0481730				1								
	061980037	020130									1			
	061980037	040290									1			
	061980037	063260								3				
	061980037	063290								1				
	061980037	0110010			2	2					11		2	
	061980037	0171670									2			
	062327065	063260									2			
	062560059	0110010						1						
	062560059	0486090									1			
	063070065	063260									1			
	063070065	0110010			1						1			
	063250059	063260									21			
	063250059	0110010									1			
	063420059	0110010				1						2		
	063851065	063260									1			
	064025037	0110010			2									
00105	060410065	040530									17			
	060422073	0110010									1			
	060520025	0110010									4			
	060560073	0110010			1					1				
	060710073	0110010									3			
	061200073	0110010			1									
	061876073	0110010			1									
	062510073	0110010			1									
	062610073	0484197									1			
	062650065	061980									1			
	063260073	063290								2				
	063260073	0110010			1						3			
	063260073	0511760			1									
	063418073	0110010									4			
00106	060006081	0110010									3			
	060010001	061980									1			
	060020001	0110010	1											

Exhibit D: Accounting Code Differences

Exhibit D–Page 3 of 22

OPM's CFC	Duty Station	NFC's CFC	Department Code and Number											
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER
	060330095	0110010					1							
	060590067	0110010			1									
	060980113	0110010	1											
	061260095	063260											1	
	061300067	0110010			1									
	061320045	0110010	1											
	062140081	0110010			2									
	062480001	0110010			1					1			1	
	062480001	0182210											1	
	062480001	0426540											1	
	062600007	0110010	2											
	062810017	0110010	1											
	063150067	0110010			2					1				
	063150067	0364170								1				
	063150067	0481730				1								
	063290075	0110010	1		1		3	1	3	1	1	2		1
	063290075	0364170								1				
	063290075	0486090								1				
	063340085	0110010			5								3	
	063758085	0110010			1									
	063993001	0110010			1									
	064010095	0110010	1											
	064020095	0110010	3											
	064266093	0110010								2				
	064266093	0171670								3				
	064266093	0294120								1				
00117	060570053	0110010			1									
	063450087	063260			1									
00141	080080059	0110010			2									
	080200013	0110010			4									
	080600031	063290								1				
	080600031	0110010			11	1	1			3			1	1
	080600031	0171670												1
	080750123	061980								1				
	080860069	0110010	4											
	081000059	0350030	1											
	081085005	0110010								1				
	081390013	0110010			1									
	081435059	0110010	1		1					1				2
	081435059	0481730								1				
	081520005	0294120				1								

Exhibit D: Accounting Code Differences

Exhibit D–Page 4 of 22

OPM's CFC	Duty Station	NFC's CFC	Department Code and Number											
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER
	081520059	0110010			1									
	082050101	0350030	1											
	082305117	0110010			1									
	560100021	0110010	1											
00185	121130001	0110010	1		1									
	121510031	0110010			1		1			1				
	121510031	0130280					1							
	122350019	0110010			1									
	122940073	0110010			1									
	130760127	0134910								1				
	131280215	0130280				2								
	132394127	0110010								3			1	
00189	120290099	0110010			1									
	120570103	0110010			2									
	121050011	0110010								2				
	121050011	0121510								1				
	121080111	0110010				1								1
	122010086	0110010	1		1	3				9		1		
	122010086	0121070								1				
	122010086	0364170								1				
	122010086	0541660								1				
	122010086	0RQ0930								1				
	122083011	0110010			1					2				
	122260011	0110010			2									
	122300093	0110010			1									
	122458081	0110010			1									
	122468011	0110010			1									
	122541011	0110010											1	
	122658057	0110010			1									
	122730103	0110010			2									
	122900085	0110010			1									
	122913057	0110010					1							
	122950057	0110010			2	1		1						1
	123173101	0110010			2									
	123190099	0122360								1				
	123190099	0152400								1				
00191	012130101	0294120	2											
	013050125	010350	1											
	013050125	0110010			1									
	121462091	0110010								1				
	122490033	0110010						1		1				

Exhibit D: Accounting Code Differences

Exhibit D–Page 5 of 22

OPM's CFC	Duty Station	NFC's CFC	Department Code and Number											
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER
00192	120780127	0130280											1	
	120810127	0110010			1									
	120810127	0121510	1											
	121590097	0110010											1	
	121895095	0122010				1								
	122190127	0122010			1									
	122250095	0110010			1									
	122360095	0110010								5				
	122360095	0122010								3				
	122770117	0110010	1											
	122785009	0110010			1									
	123270095	0110010			1									
00193	120457071	0110010	1		1									
	121070071	0110010								1				
	122620015	0110010			1									
00210	135460275	0110010								1				
	135460275	0130280								1				
	135680185	0130280				1								
00211	130270059	0110010	2											
	130280089	0110010			1					3				1
	130280089	0122360								1				
	130280121	0110010	2		5		2				1			1
	130490013	0110010	1											
	131060089	0110010											1	
	131250121	0110010			1									
	132160139	0110010								1				
	133100135	0110010			1									
	133440067	0110010			1									
	134020089	0110010			1									
	135080135	0110010			1									
	135220089	0110010								1				
	136040057	0110010			1									
00212	130310245	0130280					1							
	132045073	0110010	1											
	450020003	0110010												1
	450020003	0450520	1											
	450750037	0450520	1											
00217	131775021	0130280	1											
00218	132730179	0110010			1									
	134910051	0110010								1				
	135310107	0130310	1											

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OPM's CFC	Duty Station	NFC's CFC	Department Code and Number											
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER
00225	152400003	063260									1			
	152400003	0110010			1						6			
	158900003	0110010									1			
00249	170280031	0297080					1							
	171670031	0110010	2			1				10	1		1	1
	171670031	0481730				1								
	171670031	0531960												1
	171670031	0RQ0930									1			
	171670043	0110010			5						1			
	172870031	0110010					1							
	173980043	0110010												1
	174858097	0110010			1									
	175060111	0110010			1									
	175750063	0297080	1											
	176378043	0110010			1									
	176740031	0110010												1
	176850143	0110010	2											
	176850143	0450520				1								
	177000197	0110010			1									
	178220167	0110010				1								
	179560111	0110010			1									
00259	173931161	0110010	1											
	175670161	0110010								1				
	177470161	0171670				2								
00283	180160151	0110010	1											
	180870019	0110010			1									
	181420105	0171670			1									
	182210097	0110010			1							1		
	182270019	0110010			2									
	185200157	0110010	1											
	210350227	0110010	1											
	210800117	0110010											2	
	210800117	0130280											1	
	210800117	0480330											1	
	211493015	0110010								1				
	211980067	0110010				1								
	212090111	0110010								1				
00372	220040079	0110010	1											
	220150033	0110010	1		2									
	220150033	0481730								1				
	221130059	0110010								1				

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OPM's CFC	Duty Station	NFC's CFC	Department Code and Number											
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER
	221230055	0110010			2									
	221250019	0110010								1				
	221400103	0294120	1											
	221690071	040290								1				
	221690071	0110010	1		1	1								
	221850079	0110010	1											
	222130017	0110010								1				
00405	100085003	0110010			1									
	100130001	0110010	1											
	100360003	0110010			1									
	100370003	0426540				1								
	100490003	0110010			1									
	100490003	0426540								4	2			
	240030003	0110010			6									
	240030003	0250120			2									
	240030003	0541840	1											
	240033003	0110010								7				
	240033027	0110010								1				
	240050510	0110010	1		1					8	1		1	2
	240050510	0426540					1							
	240090025	0110010			1									
	240255005	0110010			1									
	240381027	0110010			2									1
	240401003	0110010			1									
	240403003	0110010			1									
	240496003	0110010			3									11
	240530027	0110010			2									
	240540021	0110010								3				
	240580021	0110010	1		3									
	240673003	0110010								8				
	240730043	0110010			1									
	240770025	0182210	1											
	240935037	0110010								1				
	241000005	0110010			1									
	241180041	0110010			1									
	241189005	0110010			1									
	241194005	0110010			1									
	241296005	0110010			1									
	241380045	0110010			1									
	241527023	0110010			1									
	241662027	0110010			1									

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OPM's CFC	Duty Station	NFC's CFC	Department Code and Number												
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER	
	241670013	0110010													1
	512564001	0110010			1										
00427	090015003	0110010			1										
	090280003	0110010				1									
	090385009	0110010			1										
	090845003	0110010								1					
	250030015	0110010	1		1										
	250120025	063290								1					
	250120025	0110010	1		1				1	4			1		
	250120025	0330430											1		
	250120025	0364170					1						1		
	250157017	0486090								1					
	250320005	0110010					1								
	250470009	0110010			1										
	250615017	0364170						1							
	250670005	0110010					1								
	251270013	0110010				1									
	251517001	0110010			6										
	440053009	0152400			1										
	440053009	0511760			1										
	440055003	0110010													1
	440190007	0110010								2			2		
	440230003	0110010								2					
00452	260150161	0110010			1										
	260940125	0110010			1										
	261009099	0110010			1										
	261260163	0110010			2	1				1	1		2		1
	261260163	0182210					2								
	261652125	0110010			1										
	262104163	0110010			1										
	262258125	0110010			1										
	263080147	0512640								1					
	263500099	0110010			1										
	263628125	0110010			1										
	264295163	0110010								1					
	264905125	0110010			1										
00453	262710087	0110010			1										
00458	260320017	0261260				1									
	261815145	0110010								1					
	264350145	0261730											1		
00466	262010081	0110010								1					

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OPM's CFC	Duty Station	NFC's CFC	Department Code and Number											
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER
	262160047	0110010			1									
	262450043	0110010											1	
	264880055	0261260				1								
00481	190230169	0110010	1											
	192260153	0110010				1		1						
	192260153	0294120								1				
	270675053	0110010	1							1				
	271900137	0381280								1				
	272260053	0110010			1									
	272830031	0110010	1											
	272830031	0381280								1				
	273440163	0110010	1											
	273910163	0110010			2									
	274760053	0110010	2		1			2		1				
	274810053	0110010			1									
	275335069	0381280								1				
	276330123	0110010	2		1	2								1
	276330123	0403550											1	
	277360135	0381280								3				
	383110049	0110010												1
	550220003	0381280								1				
00500	280230047	0110010								1				
	281220049	052320	2											
	281220049	0110010				1								
	281500089	0221690	1											
	282447045	0110010								1				
	282455151	0110010	4											
00524	203010045	0110010			1									
	203030091	0110010			1									
	203490161	0110010	1											
	204285091	040290								1				
	205400177	0110010	1											
	294120095	0110010				1		1						
	294120095	0297080	1										1	
	294120095	0480330											1	
	294490095	040290								1				
	294490095	0110010	1							3			1	
00528	172962163	0294120				1								
	178210157	0171670												1
	294040051	0110010								1				
	295910189	0110010	2											

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OPM's CFC	Duty Station	NFC's CFC	Department Code and Number											
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER
	297080510	0110010			1	1	1							
	297080510	0294120							1					
00540	300580041	0491350								14				
00551	312830109	0313620								1				
00552	197850193	0110010							1	1				
	197850193	0462450							1					
	311900053	0312830												1
	315360185	0312830												1
00560	320120003	061980								2				
	320120003	0110010			1									
	320170031	0110010			1									
	320190031	0276330	1											
00571	230160011	0110010										1		
	230250019	0110010	1							1				
	232500009	0250120			1									
	330018011	0250120				1								
	330070013	0250120					1	1						
	330098013	0110010	1											
	330100017	0110010			1									
	330430015	0110010											1	
	330508019	0364170								1				
	360050001	0364170				2				1				
	364225093	0110010			1									
	500100025	0250120											1	
	500120007	0110010			1									
	500180019	0110010								1				
	500200007	0110010			1									
	500590011	0110010								1				
	500615007	0110010		1										
	500765007	0110010								4				
	500765007	0342130								1				
00589	340640003	0110010			1									
	340750027	0110010										1		
	340779023	0110010											1	
	340830025	0110010			1									
	340844023	0364170			1								1	
	341081035	0110010			1									
	341390025	0110010			1									
	341485023	0110010												1
	341485023	0364170												1
	341520017	0110010								1				

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OPM's CFC	Duty Station	NFC's CFC	Department Code and Number											
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER
	341825013	0110010								1				
	341985023	0426540							1					
	342130013	040290								1				
	342130013	063260								1				
	342130013	0110010								1				
	342130013	0364170								1	1			1
	342130013	0426540					1							
	342355031	0364170				1								
	342480003	0364170											1	
	342498027	0110010						1						
	342760025	0110010					1							
	343096035	0110010	1											
	343207039	0110010											1	
	343610031	0110010					2							
00606	350030001	0110010	3			1								
	350050015	0110010								1				
	350230029	0110010								3				
	350500023	0110010								1				
	350710049	0110010								1				
	480100043	0110010								1				
	481503465	0483899								3				
	481820465	0110010								1				
	481820465	0483899								4				
	482190141	0110010					2			3				
	482190141	0481730								1				
	485525377	0110010								2				
00621	360706009	0110010				3								
	360750029	0110010								2	1			
	360750029	0364170								1				
	365230055	0110010								1				
	366622055	0110010				1								
00626	364170047	0110010								1				
	364170061	0110010				3	5		1	12		1	3	
	364170061	0481730								1				
	364170081	0110010				1				1				
	364170085	0110010				1								
	364170085	0250120								1				
00631	366220065	0366450						1						
00638	360540007	0360750								1				
	362800015	0110010				1								
	362940109	0110010				1								

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OPM's CFC	Duty Station	NFC's CFC	Department Code and Number											
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER
00638	364540075	0360750								8				
	366010067	0360750							2					
	366010067	0364170				1								
	366450045	0360750								6				
00639	361083119	0110010								3				
	363920119	0110010			1									
	366670119	0364170								1				
00642	360533059	0364170								7				
	361296103	0364170			1									
	362758103	0110010											2	
	362758103	0364170								1				
	363673103	0364170				1								
	364505103	0110010	1											
	365270103	0110010								1				
00650	370170021	0110010	1		2									
	370170021	0130280	1										1	
	370170021	0350030	1											
	370170021	0371360								1				
00655	370700001	0110010			1									
	370800183	0110010				1								
	370860135	0110010			1		1							
	370870119	0110010			2	1		1				1	2	
	370870119	0130280				2								
	370870119	0450520								1				
	371360063	0110010	1		1									
	371940081	0110010	1										2	
	371940081	0130280				1								
	372470183	0110010			1									
	372730069	0110010			2									
	373750183	0110010			1				1					
	373750183	0130280					1							
	450900091	0110010			1									
00656	374090105	0110010			1									
	375060129	0110010	1		2									
	375060129	0371360										1		
00670	380370015	0276330				1								
	380370015	0381280								5				
00672	381020017	0276330	1											
00682	390150025	0182210	9											
	390855061	0182210								4			13	
	391610061	0182210				2	7						101	

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OPM's CFC	Duty Station	NFC's CFC	Department Code and Number											
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER
	391610061	0364170											1	
	391610061	0RQ0930				1								
	392110061	0182210				6								
00684	390410093	0110010			1									
	391680035	0110010	1				1			1				
	391680035	0182210				1								
	391680035	0391800				1								
	393670035	0110010								1				
	396320085	0110010			1									
	396490173	0110010												1
	396680123	0110010								2				
	397880035	0110010								1				
	398120095	0110010	1											
	399011085	0110010			1									
	422640049	0360750								2				
	422640049	0426600				2								
	422769049	0360750								7				
00685	391800049	0110010								2				
	391800049	0276330	1											
	398280049	0110010												1
	399150049	0110010			1									
	542040107	0110010											2	
00686	395310165	0481730					1							
00689	394680139	0391800					1							
00712	403430027	0110010			1									
	403550109	0110010				1				3				
	403550109	0404780											2	
	403550109	0481730								1				
00715	403310101	0110010								1				
	404780143	0403550				1								
	404780143	0483280											1	
00727	410459035	0411650	1											
	411200037	0110010	1											
00728	410180067	0110010			1									
	410190017	0110010	1											
	410480053	0110010	1											
	411610059	0110010	1											
	411650051	0110010	1											
	411700013	0110010	1											
	411830005	0110010	1											
	530205011	0532110	1											

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OPM's CFC	Duty Station	NFC's CFC	Department Code and Number											
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER
	532370011	0110010	1		1									
00749	421875097	0110010			1									
	424053119	0121510				1								
	424053119	0426540				1								
00751	340520007	0342130				1								
	340598007	0342130								1				
	341230007	0110010			1									
	341505029	0110010			1									
	341833005	0110010											1	
	341991033	0110010	1											
	342710021	0110010								1				
	343380021	0342130				2				1				
	343380021	0364170								1				
	343460011	0342130	1											
	343760033	0342130	1											
	420615017	0110010			1									
	420952045	0110010			1									
	421202045	0110010			1									
	421860079	0110010			1									
	422530071	0110010			1									
	422545091	0110010			1									
	423500043	0110010	1			1								
	425010041	0110010												1
	425074091	0110010			1									1
	425550071	0110010			1									
	426540101	080600	1											
	426540101	0110010			1	3				3	3			2
	429010029	0110010			1									
	429310077	0110010			1									
	429610133	0110010			1									
	429610133	0371360	1											
00754	421747019	0110010					1							
	422822055	0110010			1									
	423480019	0110010	1											
	424290129	0110010			1									
	424865053	0391680	1											
	425800073	0110010					1							
	426600003	0110010			3		1							
	428100027	0110010			2									
	428757125	0110010			1									
00772	450160069	0450520				65								

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OPM's CFC	Duty Station	NFC's CFC	Department Code and Number											
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER
	450410019	0110010			4					1			1	
	450410019	0134910											1	
	450830049	0110010				1								
	451245019	0110010			1									
	451730051	0450520				1								
00773	450460077	0110010			1									
	450520079	0110010								1				
	451040045	0110010			1									
00805	470400065	0110010								1				
00808	471300093	0110010			1									
	471300093	0130280				2								
	471300093	0471760						1						
	471850001	0110010			1									
	472477171	0470400	1											
00809	471620157	010350					1							
	471620157	0110010											2	
	471620157	0471760											1	
	471660157	0110010								2				
00811	470650037	0130280				1								
	471200113	0281020	2											
	471760037	0110010									1	1		
	471760037	0130280				1	1							
	471760037	0221690								1				
00830	484140303	0110010											1	
	484140303	0481730				1								
	484560329	020130								1				
	484560329	0350030				1								
00831	480330453	0110010			3					1			1	
	480330453	0483280				1								
	480330491	0110010			1									
	482480171	0110010								1				
	484910177	0481730	1											
00832	480150375	0481730				1								
	483140117	0481730	1											
00839	481730113	061980								1				
	481730113	0110010			11			2		5			1	4
	481730113	0130280												1
	482255439	0483899								1				
	482310113	0110010								2			2	
	482450439	0110010	1		1					3	1	2		
	482800113	0110010				1								

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OPM's CFC	Duty Station	NFC's CFC	Department Code and Number											
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER
	483420113	0110010			1						3			
	484160005	0221690	1											
	484802085	0110010			1									
	485540085	0110010			1									
00845	481440041	0110010	1											
	481550355	0110010									1			
	482290047	0484197									2			
	482505167	0110010			1									
	483280157	0481730				1								
	483280201	0110010				2					9	1	2	
	483280201	0481730						1						
	483570255	0486090									3			
	483700273	0110010									1			1
	483700273	0484197									2			
	483703339	0110010			1									
	483920167	0110010	2											
	485430245	0110010									1			
	486660157	0110010			1									
	487640123	0511720									1			
00846	482110215	0110010									1			
	483030061	0110010				1								
	484110061	0110010									1			
	485780427	0110010									1			
	487330215	0350030									1			
00847	483899479	0110010									2			
	483899479	0350030									1			
	483899479	0484197									3			
00852	486090029	0110010									2			
	486090029	0480330			1									
	486090029	0484197									1			
	486290187	0110010	1											
00853	486810027	0110010	1											
00854	053810091	052320									6			
00870	081040077	080600				2								
	081040077	0110010						1						
	160160001	0RQ0930										1		
	160210027	0532110	1											
	300040025	080600												1
	300100111	0380370	1											
	300130031	0110010	1											
	300130031	0380370	2											

Exhibit D: Accounting Code Differences

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OPM's CFC	Duty Station	NFC's CFC	Department Code and Number											
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER
	300340001	0110010	1											
	300475067	0110010	1											
	300490105	0380370	1											
	300550003	0110010												1
	300590049	0110010	1											
	300695087	0110010	1											
	300830063	0110010	1											
	301070083	0110010	1											
	301125101	0531960								1				
	490140011	0110010			1									
	490990005	0110010	2											
	491350057	080600	1											
	491350057	0110010											2	
	491440043	0110010			1									
	491700035	080600								2				
	491700035	0110010			1		1						1	
	491700035	0553100	1											
	560460013	080600				1								
00891	510440540	0110010			1	1								
	510440540	0512100				1								
	510838003	0110010			1									
00896	511180650	0511760											1	
	511720700	0110010			1									
00897	510468550	0110010								1				
	511760710	061980								1				
	511760710	0110010			2					1				
	511760710	0511720											1	
	512540810	0110010			1									
	512560183	0110010			1									
00898	510645033	0110010			1									
	510690047	0110010												3
	511020630	0110010			3									
	511461137	0110010			1									
	512010153	0110010				189								
	512307179	0110010			4	1								
	512570061	0110010			3									
00900	510520117	0110010								1				
	511086087	0110010			1									
	511986149	0471620				1								
	512060760	063260								1				
	512060760	0110010	1		1					2				

Exhibit D: Accounting Code Differences

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OPM's CFC	Duty Station	NFC's CFC	Department Code and Number											
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER
00901	510180121	0110010			1									
	510993019	0110010			1									
	512100770	0110010				1							1	
00905	510160043	0110010				2				1				
	511040187	0110010			1									3
	511190660	0110010								1				
	511480139	0110010			1									
	512640840	0110010				23				24				
00921	531255035	0531960			2									
	531700009	0531960								1				
	531710035	0110010			1									
	531730035	0531960				1								
00922	531850005	0110010												1
00923	530150073	0110010								2				
	530150073	0411650								1				
	530170033	0364170								1				
	530170061	0110010								1				
	531030033	063290					1							
	531960033	063290								1				
	531960033	0110010			4	1				4			1	1
	531960033	0411650				1								
	531960033	0481730				1								
	531960033	0532230								1				
00924	160465049	0110010	1											
	160630049	0491350	1											
	160960069	0491350								1				
	531760075	0110010	3											
	531760075	0531960								1				
00925	531590067	0110010	1							1				
	532230053	0110010								1				
	532230053	0531960								1				
00928	530370037	0110010	1											
	532460007	0110010	1											
00940	540480039	0110010				1								
	540480039	0350030	1											
	540480039	0426600								1				
00941	540540033	0110010				6								
	542843049	0541840	1											
00943	541140037	0110010								1				
	541345037	0110010											1	
	541660003	0110010				2								

Exhibit D: Accounting Code Differences

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OPM's CFC	Duty Station	NFC's CFC	Department Code and Number											
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER
00957	552780025	0110010	1							1				
00964	553100079	0110010	1							1			2	
	553100079	0171670						1						
	554620097	0110010	1											
00990	110010001	040290								3				
	110010001	061980												1
	110010001	063260								1				
	110010001	063290								1				1
	110010001	080600											1	
	110010001	0130280									1			
	110010001	0152400	1											
	110010001	0182210						1						
	110010001	0221690	1											
	110010001	0240050	9					1		1				
	110010001	0276330	1											
	110010001	0294120							1					
	110010001	0350030	1											
	110010001	0381280										1		
	110010001	0411650	1											
	110010001	0426540												1
	110010001	0480330												1
	110010001	0481730						1						
	110010001	0510440	1											
	110010001	0511021	10											
	110010001	0511587	3											
	110010001	0511760	3											
	110010001	0512100	1											
	110010001	0512640								2				
	110010001	0541660								1				
	240100033	061980	1											
	240100033	0130280	1											
	240100033	0240050	4											
	240710033	0240050					3							
	241165031	0512640								1				
	241330033	0240050	1											
	241330033	0276330	1											
	241360031	0240050					3							
	241675031	0240050						1						
	510040510	0276330				1								
	510040510	0511760	1											
	510040510	0512060					1							

Exhibit D: Accounting Code Differences

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OPM's CFC	Duty Station	NFC's CFC	Department Code and Number											
			AG	AM	CM	DJ	DL	FD	FR	HS	HU	SB	TR	OTHER
	510040510	0RQ0930	1											
	510100013	0240050						2						
	510100013	0511021						2						
	510100013	0511587						5						
	510100013	0512640						1						
	510100013	0553100								1				
	512130107	0512640								29				
	512510059	0510440											1	
Total	1952	Subtotal	225	1	331	427	61	22	23	557	19	18	205	63

Exhibit D: Accounting Code Differences

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AG..... Department of Agriculture
AM Agency for International Development
CM Department of Commerce
DJ Department of Justice
DL Department of Labor
FD Federal Deposit Insurance Corporation
FR..... Consumer Financial Protection Bureau
HS Department of Homeland Security
HU..... Department of Housing and Urban Development
SB..... Small Business Administration
TR Department of the Treasury

Exhibit D: Accounting Code Differences

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NFC Response:

Of the 1,952 differences OIG identified between the OPM CFC campaign number based on the employees' official duty station and the NFC CFC campaign number used for the employees' CFC deductions, NFC determined that 22 of the differences were the result of NFC-processed CFC allotments (based on identifying the Personnel Officer Identifier (POI) used to process the CFC allotments). The remaining 1,930 differences were the result of processing by the personnel offices of various USDA and non-USDA customer agencies of NFC.

For the 22 NFC-processed allotments, the CFC forms are stored in NFC building 350, which was damaged by the February 7, 2017 tornado, and access to the area where the forms are stored is restricted by NASA (the landlord) due to safety concerns. Without the CFC forms, NFC cannot verify whether the CFC allotments were correctly processed based on the CFC forms provided by the customer agencies' employees. However, in previous years, we noted that the majority of the differences were the result of the employees using the incorrect CFC form, and NFC correctly processed the CFC allotment using the code on the CFC form provided by the employee.

Exhibit E: Incorrect Combined Federal Campaign Pledge Forms

Exhibit E–Page 1 of 2

The following table lists all instances in which the incorrect CFC pledge form was used by the employee, including the Federal agency, the correct campaign and the campaign used.

CFC				
Department	Correct Per OPM		Per Pledge Form Used by Employee	
Agriculture	0372	Louisiana Middle District CFC	0990	CFC of the National Capital Area
Agriculture	0870	Intermountain CFC	0990	CFC of the National Capital Area
Agriculture	0500	Greater Mississippi CFC	0990	CFC of the National Capital Area
Agriculture	0811	Tennessee Regional CFC	0500	Greater Mississippi CFC
International Development	0571	Northern New England CFC	0990	CFC of the National Capital Area
Commerce	0772	Coastal Carolina CFC	0990	CFC of the National Capital Area
Commerce	0684	North Coast Ohio CFC	0990	CFC of the National Capital Area
Commerce	0772	Coastal Carolina CFC	0990	CFC of the National Capital Area
Commerce	0106	CFC Norcal	0990	CFC of the National Capital Area
Justice	0898	Potomac CFC	0990	CFC of the National Capital Area
Justice	0990	CFC of the National Capital Area	0405	Chesapeake Bay Area CFC
Justice	0898	Potomac CFC	0990	CFC of the National Capital Area
Justice	0905	CFC of the N. Shenandoah Valley	0990	CFC of the National Capital Area
Labor	0655	Greater North Carolina Area CFC	0990	CFC of the National Capital Area
Labor	0754	3 Rivers/Pennsylvania West CFC	0990	CFC of the National Capital Area
Labor	0964	CFC of Greater Wisconsin	0249	Midwest CFC
Homeland Security	0405	Chesapeake Bay Area CFC	0990	CFC of the National Capital Area
Homeland Security	0571	Northern New England CFC	0990	CFC of the National Capital Area

Exhibit E: Incorrect Combined Federal Campaign Pledge Forms

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CFC				
Department	Correct Per OPM		Per Pledge Form Used by Employee	
Homeland Security	0096	CFC of Greater SoCal	0990	CFC of the National Capital Area
Homeland Security	0249	Midwest CFC	0990	CFC of the National Capital Area
Housing and Urban Development	0405	Chesapeake Bay Area CFC	0751	Eastern Pennsylvania and South Jersey CFC
Housing and Urban Development	0096	CFC of Greater SoCal	0990	CFC of the National Capital Area
Housing and Urban Development	0096	CFC of Greater SoCal	0990	CFC of the National Capital Area
Housing and Urban Development	0990	CFC of the National Capital Area	0211	Greater Atlanta-Athens CFC
Small Business	0106	CFC NorCal	0990	CFC of the National Capital Area
Small Business	0656	Southeastern North Carolina CFC	0655	Greater North Carolina Area CFC
Small Business	0655	Greater North Carolina Area CFC	0990	CFC of National Capital Area
Small Business	0571	Northern New England CFC	0990	CFC of National Capital Area
Treasury	0106	CFC NorCal	0990	CFC of National Capital Area
Treasury	0712	Central Oklahoma CFC	0715	Green Country CFC
Treasury	0682	Ohio River Valley CFC	0283	Indiana, Kentucky & Southwestern Ohio CFC

Exhibit F: Sampling Methodology

Exhibit F–Page 1 of 1

As noted in the Independent Auditors’ Report, we performed procedures prescribed by OPM solely to assist OPM with respect to the employee withholdings and employer contributions reported by the USDA’s OCFO/NFC. OPM sets the sampling methodology for each procedure described in each step in Exhibit A. The sufficiency of the procedures is solely the responsibility of the Acting Inspector General and the Chief Financial Officer of OPM and the procedures were applied to the 12 months ended August 31 of each year. Consequently, we make no representation regarding the sufficiency of the procedures or the sampling design and methodology.

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