



U.S. Department of Agriculture
Office of Inspector General





OFFICE OF INSPECTOR GENERAL

United States Department of Agriculture



DATE: September 18, 2025

ENGAGEMENT

NUMBER: 11303-0007-12

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

ATTN: Michael J. Jackson
National Finance Center Director
Office of the Chief Financial Officer

FROM: Yarisís Rivera-Rojas
Acting Assistant Inspector General for Audit

SUBJECT: Independent Service Auditor's Report on National Finance Center's Description of Its Payroll and Personnel Systems and the Suitability of the Design and Operating Effectiveness of Its Controls for the period October 1, 2024 through June 30, 2025

This report presents the results of the System and Organization Controls 1 Type 2 examination conducted in accordance with relevant attestation standards established by the American Institute of Certified Public Accountants for the United States Department of Agriculture's (USDA) National Finance Center (NFC) description of its payroll and personnel systems used to process user entities payroll and human resource transactions throughout the period October 1, 2024 to June 30, 2025. 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, 2024 to June 30, 2025. The independent firm is responsible for the attached auditor's report, dated September 4, 2025, 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.

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