Audit Report

OFFICE OF THE INSPECTOR GENERAL

DEFENSE FINANCE AND ACCOUNTING SERVICE WORK ON THE AIR FORCE FY 1994 FINANCE STATEMENTS

Report No. 95-264

June 29, 1995

Department of Defense

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Acronyms

AFAA	Air Force Audit Agency
CFO	Chief Financial Officers
DCMS	Defense Cash Management System
DFAS	Defense Finance and Accounting Service
GAO	General Accounting Office
IG	Inspector General
MAFR	Merged Accountability and Fund Reporting
OI	Operating Instruction

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Report No. 95-264 June 29, 1995

MEMORANDUM FOR DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE

SUBJECT: Audit of Defense Finance and Accounting Service Work on the Air Force FY 1994 Financial Statements (Project No. 4FD-2015)

Introduction

This report is being provided to management for review. The audit was conducted as part of the audits required by the Chief Financial Officers Act of 1990 (the CFO Act). The CFO Act requires the Inspector General (IG), DoD, to audit the financial statements of DoD activities. As authorized in the CFO Act, the IG, DoD, requested that the Air Force Audit Agency (AFAA) perform the audit of the FY 1994 financial statements of the Air Force General Fund. To assist the AFAA, the IG, DoD, performed audit work at the Defense Finance and Accounting Service (DFAS) Denver Center. The DFAS Denver Center maintains Air Force department-level records and is responsible for preparation of the financial statements from data submitted by Air Force field activities.

The DFAS Denver Center relies on several accounting and nonaccounting systems to obtain data for preparation of the Air Force financial statements. More than $329.6 billion in assets and approximately $74.5 billion of available appropriations were reported on the Air Force's financial statements for FY 1994. AFAA issued a disclaimer of opinion on the overall financial statements for FYs 1992, 1993, and 1994 because of inadequate accounting systems and uncertainties in the amounts reported.

Audit Results

The DFAS Denver Center could not prepare reliable FY 1994 financial statements that presented fairly the financial position or results of operations of the Air Force. As a result, AFAA was unable to render an audit opinion. In addition to the reasons cited by AFAA for its inability to render an opinion on the financial statements, unreliable nonfinancial systems and input that was not validated by Air Force activities before they submitted it to the DFAS Denver Center contributed to uncertainties concerning account balances in the financial statements. An upcoming volume of the DoD Financial Management Regulation will delineate the responsibilities of the DoD Components and DFAS, and will resolve questions concerning responsibilities for data accuracy and validation. Prompt implementation of the new guidance is an essential step toward an improved audit opinion on Air Force financial statements based on reliable information. Because management had corrective actions in progress at the end of the audit, this report contains no recommendations. However, we did identify material internal control weaknesses, as discussed below.

The DFAS Denver Center did not adequately monitor security of the Merged Accountability and Fund Reporting (MAFR) System. A designated manager was not assigned to monitor system security; periodic management reviews were not made to determine whether individuals had a continued need for access; and no written procedures existed to assign duties and responsibilities for oversight of system security.

The MAFR System did not maintain an adequate audit trail for entries originating at the DFAS Denver Center. Without an audit trail, management could not identify all the adjustments to the MAFR System data base, and could not determine whether adequate support existed for each adjustment and whether adjustments were correctly made.

The DFAS Denver Center has taken actions to correct these deficiencies. In January 1995, the new MAFR System Division Chief assumed the duties of MAFR System Security Manager, and a review is under way to confirm that individuals' duties require the level of access granted. Work on the Defense Cash Management System (DCMS) has also begun, and the planning phase has been completed. DFAS Denver Center is waiting for authorization of additional funds to start the implementation phase. DCMS should correct accounting deficiencies, increase productivity, and reduce the costs of the work force and systems involved in cash management. The DCMS project includes an audit trail for transactions originating at the DFAS Denver Center.

Objectives

The overall objective of the audit was to determine whether the DFAS Denver Center prepared fair, complete, accurate, and reliable FY 1994 financial statements for the Air Force. We revised our stated audit objective to more clearly reflect the scope of work performed. We provided the results of our evaluation to AFAA for use in formulating its opinion on the Air Force financial statements. AFAA issued disclaimers of opinion on the financial statements because the accounting systems were unable to provide accurate account balances. Because of AFAA's opinions and our knowledge of the condition of the systems, we limited our review to the Statement of Financial Position and Statement of Operations. As part of the audit, we reviewed and tested the methods that the DFAS Denver Center used to consolidate and prepare the Air Force financial statements. We also evaluated the DFAS Denver Center's compliance with existing laws and regulations and with the internal management control program as it applied to the audit objectives.

Scope and Methodology

We performed this financial-related audit at the DFAS Denver Center during the period August 1994 through February 1995. Our audit assisted AFAA by supporting its disclaimer of opinion on the Air Force's FY 1994 financial statements. To assess compliance with DoD accounting policies, General Accounting Office (GAO) standards, and Office of Management and Budget guidance, we reviewed documents supporting the FY 1994 financial statements.

Those documents included the Air Force's consolidated trial balance, the "Report on Budget Execution" (Accounting Report M-1176), and adjustments that the DFAS Denver Center made to the statements. The data used to support those documents were computer-processed; in prior audits, we had determined that the data were unreliable because the additional reconciliations needed for a nonintegrated system were not performed. DFAS has initiated corrective actions by contracting for the Interim Migratory Accounting System. However, functional changes to the systems, which will improve the quality of data, will not occur for several years. We found weaknesses in the MAFR System's controls. We also evaluated selected line-item amounts and related adjustments on the Statement of Financial Position and the Statement of Operations, including associated footnotes. We did not use statistical sampling procedures. Our audit was primarily performed at the DFAS Denver Center; we also met with or contacted other organizations that affect the financial statements. Those organizations are listed in Enclosure 3.

Limitations. We evaluated the DFAS Denver Center's procedures for preparing the Statement of Financial Position and the Statement of Operations. Because of known weaknesses, we did not review the procedures used by the DFAS Denver Center to prepare the Statement of Cash Flows or the Statement of Budget and Actual Expenses. In addition, we did not evaluate the accuracy of data provided by Air Force field activities, which were included in the AFAA review.

The objective of our audit was to evaluate whether the DFAS Denver Center fulfilled its responsibilities for preparing the Air Force financial statements. Accordingly, we did not render an opinion on the financial statements. AFAA issued a disclaimer of opinion on the Air Force financial statements in its Report No. 94053001, "Opinion on Fiscal Year 1994 Air Force Consolidated Financial Statements," March 1, 1995.

Auditing Standards. We performed the audit in accordance with auditing standards established by the Comptroller General, as implemented by the IG, DoD, and in accordance with Office of Management and Budget guidance. Accordingly, we included such tests of internal controls and management's compliance with laws and regulations as we considered necessary.

Internal Management Control Program

DoD Directive 5010.38, "Internal Management Control Program," April 14, 1987, requires DoD organizations to maintain a system of internal controls and to periodically review and report on the adequacy of those internal controls. Our review of the DFAS Denver Center's internal management control program evaluated the adequacy of the internal controls over the MAFR System and the DFAS Denver Center's self-evaluation of those internal controls. We specifically reviewed the internal controls over MAFR System security and audit trails.

We identified material internal control weaknesses in the MAFR System as defined by DoD Directive 5010.38. Both the MAFR System's security

weaknesses and audit trail problems are material weaknesses because of the cash resources involved and the large amount of funds reported in the MAFR system. We did not make recommendations regarding these weaknesses because the corrective actions already taken on system security, and the solution that the DCMS project should provide on the audit trail issue, should correct the weaknesses. The DFAS Denver Center was aware of these weaknesses, but had not reported them to higher management because the MAFR System had already been reported as a noncompliant system in the Annual Statement of Assurance. With improved oversight of MAFR System security and resolution of audit trail weaknesses, managers, evaluators, and auditors can ensure that transactions are properly accumulated and correctly classified, coded, and recorded in all affected accounts. A copy of this report will be provided to the senior DFAS official responsible for internal controls.

Prior Audits and Other Reviews

Since 1988, the Air Force's financial statements have been the subject of reports issued by the GAO, the AFAA, and the IG, DoD. Enclosure 1 discusses two opinion reports from the GAO, three opinion reports from the AFAA, and two related reports from the IG, DoD. The AFAA performed 36 audits in support of its 3 opinion reports.

Background

MAFR System Security. The MAFR System is a DFAS Denver Center accounting and reporting system used to control and consolidate Defense Accounting Offices' and other Government agencies' payment and collection transactions citing Air Force funds. During FY 1994, the MAFR System processed $134 billion in disbursements, $34 billion in reimbursements, and $18.5 billion in receipts. In FY 1994, the MAFR System's payment and collection data primarily affected two accounts on the financial statements: "Expenses," reported at $55.1 billion, and "Cash and Other Monetary Assets" (a nonentity asset), reported at $139.9 million.

The "GAO Policy and Procedures Manual for Guidance of Federal Agencies," Title 2, "Accounting," states that access to resources and records should be limited to authorized individuals, and accountability for the custody and use of resources should be assigned and maintained. DoD Guideline 7740.1-G, "ADP Internal Control Guideline," July 1988, states that users should be granted access only to the resources and information required for their duties. The DFAS Denver Center DFAS-DE/AD Instruction No. 5200.28, "Automatic Data Processing Computer Security Standards," February 15, 1994, states that responsibility for the DFAS Denver Center's MAFR System computer resources includes automatic data processing equipment, software, data, computer time, computer programs, personnel, and supplies. The security manager is responsible for assigning and controlling users. The functions performed by an employee should determine the level of access to computer resources.

Database security for the MAFR System is controlled by assigning each user a profile, which defines the files that can be accessed and changes that can be made. In this report, access is defined as the ability to change, add, or delete information in the data base. A manager's authorization of access indicates that the manager is aware of the file's contents and that access is necessary to perform assigned duties. Granting access permits an individual to change the MAFR System data base and resulting reports.

MAFR System Audit Trails. DoD Financial Management Regulation 7000.14-R, Volume 1, May 1993, states:

> Audit trails permit tracing transactions through a system. Audit trails allow auditors or evaluators to ensure transactions are properly accumulated and correctly classified, coded and recorded in all affected accounts. Audit trails should allow a transaction to be traced from initiation through processing to final reports. . . A key test of the adequacy of an audit trail is whether tracing the transaction forward from the source or back from the result will permit verification of the amount recorded or reported.

DFAS-DE/AD Instruction No. 5200.28 states, "Under no circumstances will update or higher access be granted personally to a user accessing production data sets unless a complete audit trail is provided."

The MAFR System data base is composed of data from field locations where cash transactions occur and data from accounting adjustments. Generally, base-level transactions provide information necessary to identify source records. However, because of the diverse nature of departmental accounting adjustments and edit overrides, creating audit trails for departmental adjustments is complicated. As discussed below, a number of MAFR System limitations also impede the creation of an audit trail for departmental adjustments. Limitations may cause loss of the identity of the user inputting the adjustment; consolidation of individual adjustments; and failure to identify the basis for the adjustment.

Discussion

MAFR System Security. The DFAS Denver Center did not adequately monitor MAFR System security. This condition existed because the DFAS Denver Center:

- did not designate a security manager for the MAFR System;
- did not perform periodic reviews to determine whether individuals had a continued need for access; and
- lacked written procedures for system security oversight.

Individuals could retain access that they no longer needed, thus retaining the ability to update, change, or modify MAFR System files. Proper monitoring reduces the risk of unauthorized access and system use, and loss of accountability and control over Government data.

Security Manager's Role. The MAFR System did not have a designated security manager to control and monitor overall access to the MAFR System data base. The Director of Departmental Accounting had not delegated security management responsibilities to the Cash Accountability Division Manager. Instead, each branch and section chief in the Cash Accountability Division was responsible for controlling and monitoring his or her employees' access to the data base. A higher level of oversight was needed to effectively control and monitor access to the MAFR System.

Periodic Reviews. Managers reviewed only an employee's initial request for access or requests made when an employee's status changed. After access was granted, periodic reviews were not conducted to determine whether individuals had a continued need to access and modify the data base. We identified two individuals granted access to MAFR files who did not need access. They could modify the data base without monitoring by their supervisors. When management reviews access lists periodically, this ensures that only individuals with valid needs have access to the MAFR data base.

Operating Instructions. The MAFR System did not have an Operating Instruction (OI) for system security oversight. An OI had not been prepared because the DFAS Denver Center did not designate a system security manager to evaluate security requirements. The DFAS Denver Center needs an OI to describe MAFR System profiles in the data base, datasets in the data base, and criteria used to grant access to the profiles. Descriptions of the elements of each profile were combined with other system information. When profile descriptions are combined, a security manager cannot quickly learn the contents of the datasets for which an individual is requesting or maintaining access. By keeping profile information separate and having management confirm that each user needs access to perform his or her duties, the chances of management inappropriately granting access will be reduced.

Corrective Actions Taken. As a result of our audit, the DFAS Denver Center is working to correct these deficiencies. In January 1995, the new MAFR System Manager was designated MAFR System Security Manager. His duties include oversight of MAFR System security. A review is currently under way to confirm that each profile contains the appropriate MAFR System files and that only those employees with appropriate needs are granted access. The MAFR System Security Manager is also assessing alternatives for consolidating procedures and OIs.

MAFR Audit Trails

Audit Trails. The MAFR System does not maintain audit trails or transaction histories for transactions originating at the DFAS Denver Center. This condition existed because at the time the system was installed, audit trails for DFAS Denver Center adjustments were not considered necessary. As a result, we could not determine which transactions were initiated by DFAS Denver Center personnel who had MAFR System access; whether the adjustments were adequately supported; and whether they were properly classified, coded, and recorded in each affected account.

Management Benefits. The term "audit trails" is explained in DoD Financial Management Regulation 7000.14-R. The term is a misnomer, since the audit trail is not solely for auditors' use; it benefits management on a day-to-day basis. With an adequate audit trail, managers can be assured that the summarized data they use to make critical decisions are supported by documents that can be located and tested for accuracy. Management should encourage the creation and maintenance of adequate audit trails as part of a sound management control environment.

Corrective Actions Planned. The MAFR System has been designated an interim migratory system. Modifications to the MAFR System are being included in the DCMS. The new system will include the necessary audit trails for transactions originating at the DFAS Denver Center.

Conclusion

We discussed the audit results with officials at the DFAS Denver Center. No recommendations were necessary because, as the result of our audit, needed improvements to MAFR System security are being implemented, and audit trails have been included in the DCMS project that is under way. However, no specific timetable for corrective action was discussed. Changes in these areas will result in improved system security and provide the information needed to identify and examine transactions that originate at the DFAS Denver Center.

Management Comments

In the draft report, we gave DFAS management the opportunity to comment and requested that they provide completion dates for the two issues we identified. DFAS provided the completion dates in a memorandum dated June 20, 1995. A DFAS Denver Center Operating Instruction on MAFR System security will be completed by September 30, 1995. To correct the lack of an audit trail, DFAS Denver Center will implement the DCMS during January 1998. Management had no other comments on the audit report. Management's comments are at Enclosure 2 of this report.

Audit Response

Management's comments are responsive to the two issues we identified in the audit report.

We appreciate the courtesies extended to the audit staff. Questions about this audit should be directed to Mr. David C. Funk, Audit Program Director, at (303) 676-7445 (DSN 926-7445), or Mr. Thomas J. Winter, Audit Project Manager, at (703) 604-9100 (DSN 664-9100). We will provide a formal briefing on the results of the audit, if desired. Enclosure 4 lists the report distribution.

Robert J. Lieberman
Assistant Inspector General
for Auditing

Enclosures

Prior Audits and Other Reviews

The GAO issued reports on the Air Force financial statements for FYs 1988 and 1989. The AFAA also performed 39 audits related to issuing opinions on the Air Force's general fund financial statements for FYs 1992, 1993, and 1994. This is the third IG, DoD, audit in support of the AFAA opinion reports on Air Force general funds. The audits listed below apply specifically to this report.

GAO Audits. GAO Report No. AFMD-90-23 (OSD Case No. 8193-A), "Air Force Does Not Effectively Account for Billions of Dollars of Resources," was issued in February 1990. The principal findings were that financial systems did not provide reliable financial data, basic internal control weaknesses existed, the full costs of weapon systems were not identified, and inventory systems did not provide accurate data. The Under Secretary of Defense (Comptroller) concurred with the report's 26 recommendations. Recommendations were made for the Air Force to make better use of existing financial information, develop more accurate financial information, perform reconciliations and document adjustments, account for the costs of weapon systems, achieve financial management of inventories, and develop a new accounting system.

GAO Report No. AFMD-92-12 (OSD Case No. 8376-L), "Aggressive Actions Needed for Air Force to Meet Objectives of the CFO Act," was issued in February 1992. The report's principal findings were that financial systems were nonintegrated and generated unreliable information; the reported costs of weapon systems were unreliable; accounting and controls over Air Logistics Command inventories were inadequate; internal accounting controls were inadequate; and short-term actions were needed to improve the quality of financial data and allow completion of a financial statement audit. GAO Report No. AFMD-92-12 reaffirmed the 26 recommendations in the GAO's February 1990 report, and made additional recommendations to improve management's accountability, strengthen internal controls, improve the quality of financial information, and assist the Air Force in meeting the objectives of the CFO Act.

IG, DoD, Perspective. To date, the Air Force has made limited progress in correcting deficiencies in its financial management systems. The reason for the Air Force's limited progress is that DoD has emphasized long-term efforts to improve and standardize its financial management operations, and the benefits of those efforts will not be realized for several years. The DFAS Denver Center has expended significant resources to improve financial reporting. For example, in FY 1992, the DFAS Denver Center trained more than 400 Air Force personnel on the requirements of the CFO Act, and developed a pamphlet for self-paced training on the general ledger. During FY 1993, the DFAS Denver Center worked with DFAS Headquarters to improve the DFAS Denver Center's financial management system. The DFAS Denver Center plans to pay contractors more than $100 million to develop an Interim Migratory Accounting System, which should correct deficiencies mentioned in CFO audit reports and improve other weaknesses. The Interim Migratory Accounting System is currently in the conceptual design phase.

IG, DoD, Audits. IG, DoD, Audit Report No. 94-073, "Defense Finance and Accounting Service Work on the Air Force FY 1992 Financial Statements," March 31, 1994, reported that the DFAS Denver Center did not prepare complete, accurate, and reliable FY 1992 financial statements for the Air Force. Most of the financial information came from nonintegrated management systems that were not designed as accounting systems. As a result, the financial statements were unreliable, and the condition was expected to continue for several years. As expected, the AFAA has continued to issue disclaimers of opinion for FYs 1992 through 1994.

IG, DoD, Audit Report No 95-067, "Defense Finance and Accounting Service Work on the Air Force FY 1993 Financial Statements," December 30, 1994, reported that the Air Force financial statements had problems similar to those reported in the FY 1992 report. Two areas were the inappropriate reporting of Accounts Receivable and Accounts Payable, and the lack of reconciliations with U.S. Treasury Clearing Accounts. The DFAS comments were responsive, and DFAS is taking corrective action.

AFAA Audits. The AFAA issued opinions on the consolidated Air Force financial statements for FYs 1992, 1993, and 1994. In support of the consolidated financial statement audits, the AFAA also conducted 20 audits on FY 1992 general fund data, 11 audits on FY 1993 general fund data, and 5 audits on FY 1994 general fund data. Those audits were performed concurrently with our audits.

In its final report on Project No. 94053001, "Opinion on Fiscal Year 1994 Air Force Consolidated Financial Statements," March 1, 1995, the AFAA issued a disclaimer of opinion on the Air Force's consolidated financial statements for FY 1994. The disclaimer was issued because of material uncertainties related to the reasonableness of amounts reported in the financial statements; the uncertainties were caused by the inadequate accounting systems. AFAA also found that the conditions reported in FY 1992 still exist. Those conditions are the:

- lack of a transaction-driven general ledger;
- inability of the accounting systems to produce auditable financial statements;
- failure to use acquisition costs for all assets;
- inaccurate reporting of equipment, inventories, and real property;
- questionable account balances for disbursements and collections; and
- underestimation of contingent liabilities.

Defense Finance and Accounting Service Comments

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JUN 20 1995

DFAS-HQ/AD

MEMORANDUM FOR DIRECTOR, FINANCIAL MANAGEMENT DIRECTORATE, INSPECTOR GENERAL, DOD

SUBJECT: Preparation of Response to DoD(IG) Draft Report, "Defense Finance and Accounting Service Work on the Air Force FY 1994 Financial Statements," (Project No. 4FD-2015)

As requested in your memorandum dated June 1, 1995, subject as above, following are the estimated completion dates related to the corrective actions identified in the subject draft report:

- The estimated date for the Defense Finance and Accounting Service to complete the Operating Instruction (OI) for Merged Accountability and Fund Reporting (MAFR) system security is September 30, 1995.

- The Departmental Cash Management System (DCMS) has an implementation schedule of 24 months plus an additional six months test period for a total of 30 months. Implementation of DCMS is tentatively scheduled for January 1998.

My point of contact is Ms. Melinda G. Graves. She may be reached at (703) 607-1578/1579 or DSN 327-1578/1579.

Edward A. Harris
Deputy Director for Business Funds

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