

As requested, below is guidance to assist OIGs for the Agency Payroll Providers with the new CFC steps in the OPM Benefit Program Agreed Upon Procedures.

#### REQUIRED DOCUMENTATION:

- a) A list of all field offices/duty stations in existence during the fall 2010 Combined Federal Campaign (CFC) solicitation period (September 1, 2010 through December 15, 2010) for each federal agency serviced. The list must include the county, city, state and zip code for the field office.

*This should be obtained from each federal agency serviced by the consolidated payroll office. It is information that should be available from their HR department. This does not need to be a complete list of all federal duty stations. All that is needed are the actual sites of field offices and the related duty station code (based on the official list of duty station codes) for each field office.*

- b) A list of all local CFC campaigns and the areas they cover. This list should be obtained directly from the Office of Personnel Management's (OPM) Office of CFC Operations (OCFCO) by sending an e-mail request to [cfc@opm.gov](mailto:cfc@opm.gov). The subject line of the e-mail should be "Payroll Office AUPs – 2010 CFC Campaign Location List Request".

*This will be available on the OPM OIG website along with the Agreed-Upon Procedures. The information from the OPM CFC website should not be used since that is updated in real-time and there may have been a merger of campaigns between the time the CFC campaign solicitation period ended and the AUP are performed. The merger does not affect the pledges from the previous solicitation period. We will also include a crosswalk showing what duty station codes are included in each campaign location. In future years, we will provide the complete crosswalk and also note any changes from the previous year.*

- c) A list of accounting codes used by the APP to identify each local CFC campaign. The list should include the accounting code, name of campaign, name of Principal Combined Fund Organization (PCFO) for that campaign, and address of PCFO.

*This needs to be obtained from your own payroll office. Each payroll office has its own method of identifying campaigns. For instance, NFC uses a state-city code assigned to each campaign while some payroll offices use the 4-digit campaign code assigned by OPM.*

- d) A report of all employees with CFC deductions from the RITS submission selected to coincide with the March 2011 Semiannual Headcount. The report must include each employee's official duty station location and the agency payroll

provider's accounting code identifying the campaign to which each employee's funds are being distributed.

*Will require that additional fields be requested when obtaining the reports used to perform the other steps in the AUP from the payroll system/hr systems.*

## STEPS

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.)

*With the crosswalk being provided, we expect this can be done using Computer Assisted Audit Techniques (CAAT) software. Since the crosswalk will already identify the campaign associated with each duty station, the duty stations within the agency payroll system should be matched to the duty stations in the crosswalk provided which will then show what campaign is associated with that duty station.*

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 to the information for that field office/duty station on the list of local CFC campaigns obtained from OPM's OCFCO.

*The accounting codes should be obtained from the agency payroll office. As noted above, each payroll office has its own method of assigning accounting codes to CFC campaigns. Therefore, the steps required for this will vary by payroll office. The crosswalk will assist with the comparisons. All duty stations within a campaign should have the same CFC campaign accounting code.*

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.

*Again, we expect this can be done using CAAT. No pledge forms need to be requested or reviewed. The purpose of these steps is solely to verify the funds are going to the correct campaign. CFC regulations require employees to participate in the campaign in which their official duty station is located. We are not testing whether the dollar amounts being deducted agree with the employees' pledge forms. We expect these tests can be done using CAAT.*

**CFC AUPs Evaluation:** Report as a finding 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 OCFCO. Report as a finding 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. Report as a finding 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.