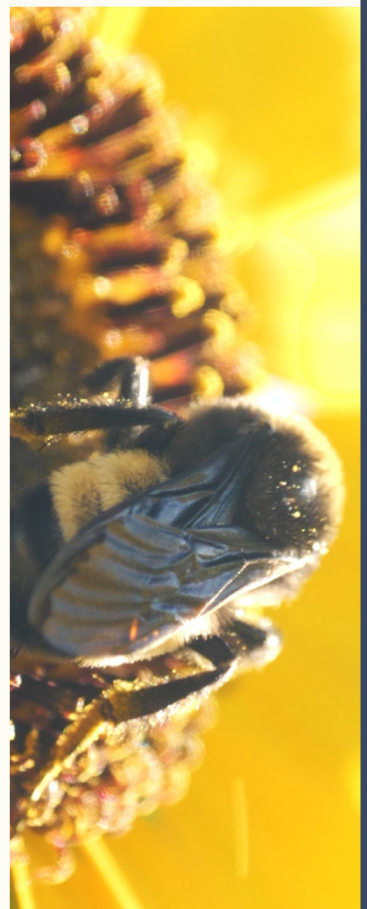




# U.S. Department of Agriculture Office of Inspector General





## OFFICE OF INSPECTOR GENERAL

United States Department of Agriculture



**DATE:** September 18, 2024

### ENGAGEMENT

**NUMBER:** 11303-0005-12

**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:** **Janet Sorensen**  
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, 2023 through June 30, 2024

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, 2023 to June 30, 2024. 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, 2023 to June 30, 2024. The independent firm is responsible for the attached auditor's report, dated September 9, 2024, and the conclusions expressed in the report. However, our review disclosed no instances where the independent firm did not comply, in all material respects, with Government Auditing Standards, issued by the Comptroller General of the United States, and relevant attestation standards established by the American Institute of Certified Public Accountants.

This report contains sensitive information that is being withheld from public release due to concerns about the risk of circumvention of law.

Learn more about USDA OIG at <https://usdaoig.oversight.gov>  
Find us on LinkedIn: US Department of Agriculture OIG  
Find us on Twitter: @OIGUSDA

**Report suspected wrongdoing in USDA programs:  
<https://usdaoig.oversight.gov/hotline>**

Toll-free: 800-424-9121

In Washington, DC: 202-690-1622



All photographs on the front and back covers are from Adobe Stock with a licensing agreement.  
They do not depict any particular audit, inspection, or investigation.

**U.S. Department of Agriculture (USDA) is an equal opportunity provider, employer, and lender.**

In accordance with Federal civil rights law and USDA civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at How to File a Program Discrimination Complaint and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: [program.intake@usda.gov](mailto:program.intake@usda.gov).