



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

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OIG-CA-25-048

MEMORANDUM FOR TIMOTHY E. GRIBBEN
COMMISSIONER, BUREAU OF THE FISCAL SERVICE

From: Pauletta P. Battle /s/
Acting Assistant Inspector General for Audit

Subject: Termination Memorandum - Audit of the Bureau of the
Fiscal Service's Information Technology Infrastructure
(Job Code A-DM-19-004)

In December 2018, we initiated an audit of the Department of Treasury (Treasury) Bureau of the Fiscal Service's (Fiscal Service) information technology (IT) infrastructure. Our audit objective was to gain an understanding of the IT systems that Fiscal Service owns and manages, including the data processed and stored in these systems, how these systems interact with each other, and the internal and external users of these systems. To accomplish our objective, we reviewed documentation related to the development and maintenance of Fiscal Service's IT system inventory, interviewed personnel responsible for the development and maintenance of these systems, and consulted with Treasury Office of Inspector General personnel, including but not limited to personnel with IT expertise. The scope of our audit included Fiscal Service's operational or functioning systems owned by Fiscal Service and external services.¹

Based on the work completed, we determined that Fiscal Service maintained a comprehensive inventory of its information systems in the Treasury's Federal Information System Modernization Act² (FISMA) Inventory Management System (TFIMS), that included the (1) data processed and stored in these systems, (2) interfaces between each system and all other systems or networks, including those not operated by or under Fiscal Service's control, and (3) internal and external users of these systems. However, we found that Fiscal Service personnel did not comply with Treasury's *Fiscal Service Guide to Security Requirements for*

¹ Applications or information processing services already used by the private sector or government that is operated by another organization.

² P.L. 113-283, Federal Information Security Modernization Act of 2014, December 18, 2014

*External Services*³ when administering its IT systems inventory. Specifically, Fiscal Service did not maintain required documents such as the Authority to Use⁴ (ATU) Memo and Service Security Control Matrix⁵ (Service SCM) for two⁶ of the external services included in TFIMS. In addition, during our review of system security plans for Fiscal Service's operational systems, we found data discrepancies between the system security plans and TFIMS.

In the spring of 2020, Fiscal Service updated its FISMA Systems and Services Inventory Process Standard Operating Procedure (SOP) to clarify and update processes to better track external services under an ATU authorization. Fiscal Service transitioned from TFIMS to ServiceNow Governance Risk and Compliance in February 2024 and will continue to improve and evaluate the best option to track external services with ATUs. Fiscal Service has continued to update its overall FISMA Compliance reporting and escalation processes. This includes providing instruction and clarity to Information System Security Officers on reporting expectations in the TFIMS Frequently Asked Questions guide and FISMA Compliance Dashboard SOP.

In consideration of Fiscal Service's transition of its IT inventory management system and its efforts in updating SOPs to improve the tracking of its external services and clarify reporting expectations to Information System Security Officers, we are terminating this audit. Please note that *Audit of the Bureau of the Fiscal Service's Information Technology Infrastructure* (A-DM-19-004) will be removed from our Monthly Status Report.

We appreciate the courtesies and assistance provided by your staff. Should you have any questions, please contact me at (202) 927-5400 or Dianna Jones, Director, Fiscal Service, at (202) 997-4491.

cc: Esther Morr, Audit Liaison
Jeanette White, Audit Liaison

³ Department of the Treasury, Fiscal Service Guide to Security Requirements for External Services, Version – 3.1, December 3, 2018

⁴ External services are only entered into TFIMS once an ATU Memo is granted and signed.

⁵ The Service SCM (1) documents the implementation of security controls for the external service, (2) delineates the control provider(s) involved in the service, and (3) documents control risk to better inform continuous monitoring of the external service.

⁶ PayPal was missing an ATU Memo and Summary Debt Accounting System - Amazon Web Services GovCloud was missing an ATU Memo and a Service SCM.