

Evaluation of the Library of Congress' GovTA Controls



**OFFICE OF
INSPECTOR GENERAL
LIBRARY**
LIBRARY OF CONGRESS

2024-SP-102
September 2025

MEMO

Date September 30, 2025
To Robert R. Newlen
Acting Librarian of Congress
From Kimberly F. Benoit
Inspector General
Subject Final Evaluation Report – *Evaluation of the Library of Congress’ GovTA Controls*, Report No. 2024-PA=102

This transmits our final report for the Office of the Inspector General’s evaluation of the Library of Congress’ (Library’s) GovTA controls.

Based on management’s written response to the draft report, we consider all the recommendations resolved. Your response to the draft report indicated the Library agreed with the recommendations, in accordance with Library of Congress Regulation 9-160, *Rights and Responsibilities of Library Employee to the Inspector General*, §6.A.

We appreciate the cooperation and courtesies extended by the Library.

cc Chief Operating Officer
Chief Human Capital Officer
General Counsel

The background of the title section is a photograph of the Library of Congress building, showing its iconic white marble columns and a statue in the distance. An American flag is visible on a tall pole to the right. The image is overlaid with a semi-transparent light blue filter.

**EVALUATION OF THE LIBRARY OF CONGRESS'
GovTA CONTROLS**

**SUBMITTED TO THE
LIBRARY OF CONGRESS
OFFICE OF INSPECTOR GENERAL**

EVALUATION REPORT

SEPTEMBER 29, 2025

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333 John Carlyle Street, Suite 500
Alexandria, VA 22314
703.836.6701

SIKICH.COM

September 29, 2025

Kimberly Benoit
Inspector General
Office of the Inspector General
Library of Congress

Dear Kimberly Benoit,

Sikich CPA LLC (Sikich) is pleased to submit the attached report detailing the results of our evaluation of the Library of Congress' (Library's) time-and-attendance system, GovTA. The Library Office of the Inspector General (OIG) engaged Sikich to determine the extent of potential inefficiencies between GovTA, the Library's new time and attendance system, and the NFC payroll system in relation to the Library's manual adjustments made to reflect comp time and overtime corrections made by NFC that are not reflected in GovTA.

The Library OIG engaged Sikich to conduct this evaluation pursuant to Contract Number LCOIG20D0004, Task Order OIG24T0006.

Sikich conducted this evaluation in accordance with the Council of the Inspectors General on Integrity and Efficiency's (CIGIE's) *Quality Standards for Inspection and Evaluation* (the Blue Book), as well as the Statement on Standards for Consulting Services, promulgated by the American Institute of Certified Public Accountants (AICPA). The Blue Book requires that we plan and perform the evaluation to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings, conclusions, and recommendations based on our evaluation objectives. We believe that the evidence collected, and the analysis conducted provides a reasonable basis for our findings, conclusions, and recommendations based on our evaluation objectives. Sikich performed the work from October 2024 through August 2025.

Sincerely,

Sikich CPA LLC

Evaluation of GovTA Controls

I. Executive Summary

We evaluated the Library's time-and-attendance process and found that it lacks adequate controls to mitigate leave data variances between its time-and-attendance system (GovTA) and payroll system. The Library uses the payroll system operated by the U.S. Department of Agriculture's National Finance Center (NFC) through an inter-agency agreement. However, the one-way interface between GovTA and NFC's payroll system does not provide real-time error validation. As a result, the Library's manual process to synchronize leave balances between GovTA and NFC is inefficient. The Library cannot implement a two-way interface because its instance of GovTA resides on the Library's cloud servers instead of NFC's cloud environment. The Library determined that hosting GovTA on NFC's cloud does not provide the same level of system security as the Library's cloud. Without a two-way interface between NFC's payroll system and GovTA, the Library will continue to incur costs and inefficiencies related to manually reconciling leave hours between the two systems.

In June 2025, the Library implemented the Library Time and Attendance project, known as the leave balance synchronization project. The extent to which the synchronization project will mitigate cost inefficiencies associated with reconciling leave balances between GovTA and the NFC payroll system remains unclear.

We estimate the Library will spend \$726,162 to reconcile known leave balance variances. Potential cost savings from the synchronization process have not been determined. The Library's Human Capital Directorate (HCD) was unable to support the data it provided regarding the average hours, and associated costs required to conduct leave reconciliation audits. As a result, the Library cannot reliably estimate the cost of completing the existing leave audits or the cost of mitigating variances following synchronization. Accordingly, we are identifying \$726,162 as questioned costs.¹

To address our findings, we prepared four recommendations to assist the Library in addressing the inefficiencies of its current system and the associated procedures for recording time and attendance. We noted that the Library should evaluate alternate methods for resolving leave balance variances, thereby providing a basis for identifying the most efficient and effective approach. Concurrently with performing this evaluation, the Library should document its current policies and procedures pertaining to preventative and detective controls, to mitigate future leave balance variances between the GovTA and NFC systems.

II. Background

According to HCD, GovTA does not allow the customization of controls to prevent and detect timesheet errors that contain entries or otherwise do not comply with Library leave policy. As a result, the Library has been unable to implement automated preventative or detective controls in GovTA to minimize inaccurate time entries, other than requiring supervisors to review and approve timesheets as errors are discovered. As the Library's provider for payroll and personnel actions, NFC's payroll system is the system of record. NFC's payroll system has automated controls to identify leave balance entries transmitted from GovTA that do not comply with Library policy and will automatically correct those entries on the payroll system. For example, GovTA

¹ Under 5 U.S. Code (U.S.C) § 405(a)(4), a questioned cost is defined as a cost that is challenged due to a finding that, at the time of the audit, lacked adequate supporting documentation.

will allow any amount of compensatory (comp) time that an employee includes on their timesheet as long as the employee's supervisor approves the timesheet, even if the employee was not eligible for comp time.² However, when GovTA transmits the data to NFC, automated controls in the NFC system will identify the ineligible comp time and reject it.

NFC can automatically correct GovTA leave balances for agencies that host both NFC's payroll system and GovTA on NFC's cloud environment. Since GovTA is hosted on the Library's cloud environment, a two-way interface between the two systems does not exist. As a result, NFC's payroll system cannot correct GovTA regarding leave balance errors that the payroll system detects. Consequently, Library employees may have leave balance variances between both systems.³

As a result of the one-way interface between GovTA and NFC, the Library is required to conduct manual leave audits to resolve variances between the leave balance data contained in GovTA and the NFC payroll system. Each pay period, HCD personnel review the NFC Leave Error Report to identify variances between the systems as of that pay period, prioritizing the largest variances and variances in the leave balances of individuals who are scheduled to depart from the Library. When auditing a variance, HCD reviews the employee's past time-and-attendance records to determine when the variance began. HCD then assesses whether the error is in GovTA, the NFC system, or both. Errors that occurred during the previous two years can typically be resolved within a few hours. However, older variances require additional payroll records and may take up to two days to complete. Once HCD identifies and corrects the error, the NFC system will automatically remove the employee's name from the following Leave Error Report.

In fiscal year (FY) 2023, the Library submitted a New and Expanded Program Request (NEPR) to Congress to request \$2.394 million to implement an integrated and modernized personnel and payroll system by migrating the Library's payroll function from NFC to the Department of the Interior's Integrated Business Center (IBC). The Library estimated that transitioning from NFC to IBC would save more than \$1.5 million over the 10-year period from FY 2023 through FY 2032 by mitigating the need to perform manual leave audits and corrections to address variances between the leave balance data contained in GovTA, the Library's time-and-attendance system, and the leave balance data contained in the NFC payroll system. However, Congress did not fund the NEPR.

In August 2024, HCD announced plans to streamline the manual leave audit process by implementing the Library Time and Attendance project, known as the leave balance synchronization process. This process involves manually importing NFC leave balance data, as the Library's system of record, to overwrite GovTA data. The initial synchronization occurred during pay period 9 in June 2025, when HCD uploaded the NFC leave balance data into GovTA for employees with leave balances that agreed between the two systems.⁴ This ensured that, for affected employees, leave balances remained synchronized until a variance is detected, thereby shortening the look-back period required to determine when the discrepancy originated.

² The maximum compensatory time that can be earned is based on 5 U.S.C. § 5547(a) and 5 Code of Federal Regulations (CFR) 550.105.

³ Library employees can view their leave balance directly on the Library's GovTA time-and-attendance system and their NFC leave balance on NFC's My Employee Personal Page.

⁴ PP 09, 2025, includes the two-week period ending May 17, 2025.

HCD management anticipates that manual leave audits will require less time after the synchronization; however, the Library will still need to reconcile variances in annual, compensatory, sick, and military leave balances.⁵ Further, the NFC payroll system does not track certain hours (e.g., when personnel donate leave, either for collective use in the Library's Leave Bank or to a specific person via the Voluntary Leave Transfer Program). These instances will still require the Library to perform manual corrections in both GovTA and the NFC payroll system. Additionally, HCD will need to complete manual leave audits for all employees with existing leave balance variances prior to the synchronization and new variances detected after the initial synchronization.

Prior to the synchronization, the Library estimated that the average leave balance variance requires 10 hours to audit and correct, at a rate of \$55.73 per hour. The 2023 NEPR stated that a cost-benefit analysis "found that inefficiencies in the current system cost the Library over 17,000 hours per year in lost staff time (approximately \$1M)." As of February 2025, the Leave Error Report identified 1,303 individual variances between the GovTA and NFC systems. HCD personnel manually reconcile leave balance variances, prioritizing the largest variances and those associated with employees scheduled to separate from the Library.

III. Evaluation Results

We identified the following:

The Library Lacks Adequate Controls to Mitigate Leave Data Variances Between Its Time-and-Attendance and Payroll Systems

The Library cannot implement adequate preventative and detective controls surrounding the time entry process between GovTA and NFC to prevent employees from recording inaccurate leave time on their timesheets that conflicts with Library leave policy and with leave balances in the NFC system. Without a two-way interface, significant inefficiencies will continue to exist between GovTA and the NFC payroll system. Specifically, we noted HCD anticipates that the Library will continue to experience variances in leave balances between the two systems after the synchronization.

Conclusion

The Library cannot implement preventative or detective controls in GovTA to mitigate the risk of variances between the leave balance data contained in GovTA and the leave balance data contained in the NFC payroll system due to system limitations. The current control environment does not prevent employees from submitting timesheets containing leave time that does not comply with Library policies.

Without sufficient compensating controls existing in GovTA to prevent and detect variances, the Library will continue to encounter inefficiencies related to variances between the leave balance data contained in GovTA and the leave balance data contained in the NFC payroll system that require staff time to address and resolve. However, Library management has stated that the leave balance synchronization process is the only option available.

⁵ Other leave categories include Leave Without Pay, Absence Without Leave, Home Leave for Staff Working Overseas, Funeral Leave, Court Leave, and Family Medical Leave. The Library did not identify any variances related to these categories during our evaluation.

Recommendation

We recommend the Library:

- 1.1 Document the policies and procedures pertaining to preventative and detective controls, to mitigate future leave balance variances between the GovTA and NFC systems.

Below we list the finding's applicable criteria:

The HCD standard operating procedure entitled *Identifying New Leave Errors* defines leave error discrepancies as “inconsistencies in hours of annual, sick, military, or compensatory leave between the NFC system and WebTA (now GovTA).”

Library of Congress Regulation (LCR) 9-1010, *Leave Administration*, Section 3, *Assignment of Responsibilities*, states:

(A) Human Capital Directorate (HCD) shall be responsible for:

1. Developing, implementing, revising and administering Library policies and standard operating procedures related to the management of all leave programs and leave entitlements, including the application of pertinent laws, regulations, and decisions of the Office of Personnel Management (OPM) and the Comptroller General of the United States.

...

5. Analyzing leave records to assist service unit points of contact in determining whether corrective action may be required concerning the use of leave, and suggesting corrective measures in individual situations.

6. Generating and distributing management information reports dealing with time and attendance and leave.

...

(C) Service Unit Points of Contact (POCs) shall be responsible for:

...

5. Reviewing leave error reports, net hours worked reports and leave records, using them as a basis for recognizing errors and initiating audits and other corrective action.

...

(D) The time and attendance clerk shall be responsible for:

1. Understanding the procedures manual for recording time and attendance and pertinent portions of CBAs and Library policies, procedures, and regulations.

2. Ensuring that all time and attendance entries have been correctly entered in the time and attendance reports and those records in support of those entries are retained for six years.

The U.S. Government Accountability Office's (GAO's) *Standards for Internal Control in the Federal Government* (Green Book), Principle 10, states:

10.01 *Management should design control activities to achieve objectives and respond to risks.*

...

Attribute 10.04 *Control activities can be either preventive or detective. The main difference between preventive and detective control activities is the timing of a control activity within an entity's operations. A preventive control activity prevents an entity from failing to achieve an objective or address a risk. A detective control activity discovers when an entity is not achieving an objective or addressing a risk before the entity's operation has concluded and corrects the actions so that the entity achieves the objective or addresses the risk.*

Attribute 10.05 *Management evaluates the purpose of the control activity as well as the effect a deficiency would have on the entity in achieving its objectives. If the control activity is for a significant purpose or the impact of a deficiency would be significant to achieving the entity's objectives, management may design both preventive and detective control activities.*

Attribute 10.06 *Control activities can be implemented in either an automated or a manual manner. Automated control activities are either wholly or partially automated through the entity's information technology. Manual control activities are performed by individuals with minor use of the entity's information technology. Automated control activities tend to be more reliable because they are less susceptible to human error and are typically more efficient. If the entity relies on information technology in its operations, management designs control activities so that the information technology continues to operate properly.*

GAO's Green Book, Principle 11, states:

11.01 *Management should design the entity's information system and related control activities to achieve objectives and respond to risks.*

...

Attribute 11.05 *Management also evaluates information processing objectives to meet the defined information requirements. Information processing objectives may include the following:*

- *Completeness – Transactions that occur are recorded and not understated.*
- *Accuracy – Transactions are recorded at the correct amount in the right account (on a timely basis) at each stage of processing.*
- *Validity – Recorded transactions represent economic events that actually occurred and were executed according to prescribed procedures.*

...

***Attribute 11.08** Application controls, sometimes referred to as business process controls, are those controls that are incorporated directly into computer applications to achieve validity, completeness, accuracy, and confidentiality of transactions and data during application processing. Application controls include controls over input, processing, output, master file, interface, and data management system controls.*

Library of Congress Response: The Library concurs with the recommendation. We provide the Library's corrective action plan in **Appendix C – Management's Response**.

The Library's One-Way Interface Between GovTA and the NFC Payroll System Does Not Provide Real-Time Error Validation

The Library's GovTA/NFC interface does not provide real-time error validation needed to reduce the need for manual adjustments. As a result, the Library has implemented a leave balance synchronization process to address the deficiencies of the one-way interface and reduce the time associated with performing manual leave audits.

Conclusion

Implementation of the original time and attendance system (WebTA) and NFC interface was intended to provide a two-way interface supported by NFC; however, per NFC, a two-way interface is only possible among its cloud hosted customers, and it cannot provide two-way interface support to non-cloud hosted customers. The two-way interface cannot be implemented because the Library's instance of GovTA must reside on the Library's cloud servers instead of the NFC's cloud environment. This is necessary because the Library determined NFC's hosted instance of GovTA does not provide the same level of system security as maintaining the Library's instance of GovTA on the Library's cloud servers does.

The Library has developed an alternate approach, called the leave balance synchronization process, for resolving some of the variances between the leave balances in GovTA and the NFC payroll system. Assessing alternative approaches to resolving the leave balance variance issue would enable the Library to ensure that it was developing an appropriate response.

Examples include:

- Continuing under the current state of operations.
- Considering the possibility of changing or adapting the host environment to allow a two-way interface between GovTA and NFC.
- Establishing detailed mitigating system controls to detect and correct any variances between the leave balance data contained in GovTA or another time-and-attendance system and the leave balance data contained in the NFC payroll system.
- Pursuing alternate time-and-attendance and payroll systems and/or host environments that would allow for a two-way interface.

Without a two-way interface between NFC and GovTA, the Library will continue to incur costs and inefficiencies related to reconciling the leave hours between the two systems. The Library has stated that leave audits will continue to be required after the synchronization.

Without conducting an assessment, the Library lacks the basis for developing a more efficient approach to fulfill its objective of reducing the need to perform manual leave audits to resolve variances between the leave balance data contained in GovTA and the leave balance data contained in the NFC payroll system.

Recommendation

We recommend the Library:

- 2.1 Perform an assessment to evaluate alternative methods for resolving leave balance variances, thereby providing a basis for selecting the most efficient and effective approach.
- 2.2 Based on the results of the risk assessment, implement the approach that aligns with the Library's operational needs while minimizing inefficiencies caused by leave balance variances.

Below we list the finding's applicable criteria:

National Institute of Standards and Technology (NIST) Special Publication (SP) 800-53, Revision 5, CA-3, states that organizations should:

a. Approve and manage the exchange of information between the system and other systems using [Selection (one or more): interconnection security agreements; information exchange security agreements; memoranda of understanding or agreement; service level agreements; user agreements; nondisclosure agreements; [Assignment: organization-defined type of agreement]]

b. Document, as part of each exchange agreement, the interface characteristics, security and privacy requirements, controls, and responsibilities for each system, and the impact level of the information communicated.

NIST SP 800-31, Revision 1, states:

Risk assessments address the potential adverse impacts to organizational operations and assets, individuals, other organizations, and the economic and national security interests of the United States, arising from the operation and use of information systems and the information processed, stored, and transmitted by those systems.

During the risk response step, which is described in NIST Special Publication 800-39, organizations: (i) analyze different courses of action; (ii) conduct cost-benefit analyses; (iii) address scalability issues for large-scale implementations; (iv) examine the interactions/dependencies among risk mitigation approaches (e.g., dependencies among security controls); and (v) assess other factors affecting organizational missions/business functions.

GAO's Green Book, Principle 3, states:

3.01 *Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives.*

...

Attribute 3.09 *Management develops and maintains documentation of its internal control system.*

...

9.01 Management should identify, analyze, and respond to significant changes that could impact the internal control system.

...

***Attribute 9.04** As part of risk assessment or a similar process, management analyzes and responds to identified changes and related risks in order to maintain an effective internal control system. Changes in conditions affecting the entity and its environment often require changes to the entity's internal control system, as existing controls may not be effective for meeting objectives or addressing risks under changed conditions. Management analyzes the effect of identified changes on the internal control system and responds by revising the internal control system on a timely basis, when necessary, to maintain its effectiveness.*

...

13.01 Management should use quality information to achieve the entity's objectives.

...

***Attribute 13.05** states that management should use quality information from reliable sources that is appropriate, current, complete, accurate, accessible, and provided on a timely basis.*

...

14.01 Management should internally communicate the necessary quality information to achieve the entity's objectives. (GAO-14-704G)

Library of Congress Response: The Library concurs with the recommendations. We provide the Library's corrective action plan in **Appendix C – Management's Response**.

The Library's New Process to Synchronize Leave Balances Remains Inefficient

The estimated cost of inefficiencies caused by performing leave audits to resolve variances between the GovTA and NFC payroll systems is \$726,162, calculated based on the number of leave variances existing as of February 2025.⁶ HCD does not track the actual average hourly rate and time required to complete leave audits, so calculations using figures provided by HCD are estimates. The completed leave audits will mitigate errors with a net value of \$19,229 (see Tables 3 and 4 below). In order to fully assess the costs, the Library will need to gather reliable and supportable data.

In addition, the Library is still considering the possibility of issuing individual waivers for employees with variances that are equal to or smaller than the threshold. A waiver would allow the Library to forgo performing a leave audit by authorizing HCD to adjust an employee's GovTA leave balance to agree with their NFC leave balance. Variances outside the threshold would still require manual reconciliation and correction, but individual waivers would eliminate the need to reconcile the large number of relatively small variances. The Library has not

⁶ We identify this amount as questioned costs since data provided by HCD to calculate the average hours and cost of performing leave audits cannot be supported.

analyzed whether an established threshold for leave balance variances would be a legally allowable option.

The leave balance synchronization occurred for employees with leave balances that agreed between the two systems, thus ensuring that, for these employees, the balances will remain in sync until a new variance is detected. While fewer in number, variances will occur post-synchronization until the Library strengthens controls over its leave entry process.

We analyzed the NFC Leave Error Reports to assess the total number of affected employees and the total number of leave balance variances (see Table 1). HCD management attributed the increases for both categories between November 2024 and February 2025 to annual leave forfeited under the Library’s “use-or-lose”⁷ restrictions.

Table 1: Analysis of Employees⁸ with Leave Balance Variances

Pay Period (PP)	Employees Affected	Total Variances
November 2024 (PP 22 2024)	937	1,165
February 2025 (PP 03 2025)	1,064	1,303

Source: NFC Leave Error Reports for the Library.

We further assessed the actual number of positive and negative variances in the February 2025 Leave Error Report. Positive variances represent NFC leave balances that are greater than the employees’ GovTA leave balances. If a leave balance audit determined that the error was in GovTA, the employee’s GovTA balance would be increased to agree with NFC. Negative variances represent NFC leave balances that are less than the employees’ GovTA balances. An error in GovTA would result in a decrease to the GovTA balance to agree with NFC. Based on our review, we noted that fewer than one-third of the variances exceeded 8 hours (see Table 2).

Table 2: Variances Greater Than or Less Than 8 Hours

Hours	Positive	Negative	Total Variances
8 or Fewer Hours	345	582	927
Over 8 Hours	140	236	376
Total	485	818	1,303

Source: Evaluator calculations using the Leave Error Report for PP 03, 2025.

We then applied the affected employees’ individual pay rates to the variances in the February 2025 Leave Error Report to determine the actual value of the variances identified in the report (see Table 3). We organized the variances first by leave type and then by their positive or negative value.

Table 3: Positive and Negative Variances by Leave Type

Leave Type	Positive Variances	Positive Value	Negative Variances	Negative Value	Net Values
Annual	329	\$469,566.83	627	(\$461,782.77)	\$7,784.06
Sick	125	125,591.87	132	(123,647.12)	1,944.75
Comp	31	16,955.52	58	(31,493.87)	(14,538.35)

⁷ “Use or lose” annual leave is the amount of annual leave that exceeds the employee’s applicable annual leave ceiling. The employee will forfeit any accrued annual leave that exceeds the ceiling if they do not use it by the final day of the leave year.

⁸ The Library had 3,157 funded full-time equivalent employees (FTEs) in FY 2024.

Leave Type	Positive Variances	Positive Value	Negative Variances	Negative Value	Net Values
Military	0	0	1	(14,419.43)	(14,419.43)
Total	485	\$612,114.22	818	(\$631,343.19)	(\$19,228.97)

Source: Leave Error Report for PP 03, 2025.

Based on the data that HCD provided,⁹ we projected the estimated cost to resolve all existing variances (see Table 4). As stated previously, this cost is based on HCD-provided estimates and does not account for any new variances originating in Leave Error Reports after the synchronization.

Table 4: Estimated Time and Cost to Correct Existing Variances

Variances	Hours to Complete	Cost to Complete
1,303	13,030	\$726,162

Source: Evaluator calculations using Leave Error Reports and FY 2023 pre-NEPR supporting documentation.

Conclusion

Inefficient processes have led to a backlog of leave balance variances that will require thousands of hours to correct, and new variances will continue to arise each pay period.

HCD and the Library’s Office of General Counsel (OGC) have left parts of the implementation plan incomplete after the synchronization occurred. For example, OGC has not determined if a threshold for forgoing leave audits and waiving variances that existed as of the synchronization is feasible and would likely need to present a plan to relevant labor unions and Library committees before implementation. Guidance would also need to be prepared for any process changes.

Existing leave balance variances will cost the Library an estimated \$726,162 to identify and correct, and any cost savings related to the synchronization process are unknown. Data provided by HCD to calculate the average hours and cost of performing leave audits cannot be supported, so the Library is not able to determine the cost of completing existing leave audits or the cost of mitigating variances after the synchronization. As a result, we are identifying \$726,162 as questioned costs.

Recommendation

We recommend the Library:

- 3.1 Evaluate alternative methods for resolving leave balance variances to determine the most cost-effective approach.

Below we list the finding’s applicable criteria:

The HCD standard operating procedure entitled *Identifying New Leave Errors* defines leave error variances as “inconsistencies in hours of annual, sick, military, or compensatory leave between the NFC and WebTA (now GovTA).”

⁹ HCD estimated that each leave audit would require 10 hours to complete at \$55.73 per hour.

LCR 9-1010, *Leave Administration*, Section 3, *Assignment of Responsibilities*, states:

(A) Human Capital Directorate (HCD) shall be responsible for:

1. Developing, implementing, revising and administering Library policies and standard operating procedures related to the management of all leave programs and leave entitlements, including the application of pertinent laws, regulations, and decisions of the Office of Personnel Management (OPM) and the Comptroller General of the United States.

...

3. Recording and adjusting leave balances in the payroll service-provider data base.

...

5. Analyzing leave records to assist service unit points of contact in determining whether corrective action may be required concerning the use of leave, and suggesting corrective measures in individual situations.

...

(C) Service Unit Points of Contact (POCs) shall be responsible for:

...

5. Reviewing leave error reports, net hours worked reports and leave records, using them as a basis for recognizing errors and initiating audits and other corrective action.

6. Maintaining records with the names of service unit POCs, time and attendance clerk and alternates, and the organizations for which time and attendance recordkeeping responsibility is exercised.

GAO's Green Book, Principle 9, states:

9.01 *Management should identify, analyze, and respond to significant changes that could impact the internal control system.*

Attribute 9.02 *As part of risk assessment or a similar process, management identifies changes that could significantly impact the entity's internal control system. Identifying, analyzing, and responding to change is similar to, if not part of, the entity's regular risk assessment process. However, change is discussed separately because it is critical to an effective internal control system and can often be overlooked or inadequately addressed in the normal course of operations.*

Attribute 9.03 *Conditions affecting the entity and its environment continually change. Management can anticipate and plan for significant changes by using a forward-looking process for identifying change. Management identifies, on a timely basis, significant changes to internal and external conditions that have already occurred or are expected to occur. Changes in internal conditions include changes to the entity's programs or*

activities, oversight structure, organizational structure, personnel, and technology. Changes in external conditions include changes in the governmental, economic, technological, legal, regulatory, and physical environments. Identified significant changes are communicated across the entity through established reporting lines to appropriate personnel.

Library of Congress Response: The Library concurs with the recommendation. We provide the Library's corrective action plan in **Appendix C – Management's Response**.

Appendix A – Objectives, Scope, and Methodology

Objectives

The Library of Congress (Library) Office of the Inspector General (OIG) engaged Sikich CPA LLC (Sikich) to determine the extent of potential inefficiencies between GovTA, the Library's new time and attendance system, and the NFC payroll system in relation to the Library's manual adjustments made to reflect comp time and overtime corrections made by NFC that are not reflected in GovTA. As part of our evaluation, we:

1. Determined if/what preventative and detective controls are in place to mitigate discrepancies between systems.
2. Determined the extent to which the GovTA interface is providing real-time error validation to reduce the need for manual adjustments.
3. Determined the estimated cost of any potential inefficiencies resulting from performing leave audits and posting manual adjustments to correct leave balances.

Scope

The Library OIG engaged Sikich to determine the extent of potential inefficiencies between GovTA, the Library's new time and attendance system, and the NFC payroll system in relation to the Library's manual adjustments made to reflect comp time and overtime corrections made by NFC that are not reflected in GovTA, from October 2024 through August 2025. This included reviewing the Library's leave audits and the subsequent manual adjustments that the Library makes in GovTA to ensure that GovTA reflects compensatory time and overtime corrections that NFC makes in its system.

Methodology

To address these objectives, we reviewed relevant policies, procedures, guidance, and other internal control documentation related to GovTA and NFC. We also interviewed relevant Library management and team members from the Human Capital Directorate, the Financial Services Directorate, and the Office of General Counsel to gain an understanding of the controls, processes, and procedures in place for mitigating and correcting leave discrepancies between GovTA and NFC. This included documenting how the Library has implemented GovTA, gaining an understanding of the interface between GovTA and NFC, and performing a walkthrough of the manual leave audit process.

In June 2025, the Library, in lieu of implementing an integrated and modernized personnel and payroll system, implemented the Library Time and Attendance project, known as the leave balance synchronization project. The extent to which the synchronization project will mitigate cost inefficiencies associated with reconciling leave balances between GovTA and the NFC payroll system remains unclear.

Sikich conducted this evaluation in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation* (the Blue Book), as well as the Statement on Standards for Consulting Services, promulgated by the American Institute of Certified Public Accountants. The Blue Book requires that we plan and perform the evaluation to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our evaluation objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our evaluation objectives. Sikich performed the work from October 2024 to August 2025.

Appendix B – Acronyms

Below are acronyms, abbreviations, and other shorthand used throughout the final report.

Acronym	Definition
AICPA	American Institute of Certified Public Accountants
Blue Book	<i>Quality Standards for Inspection and Evaluation</i>
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CFR	Code of Federal Regulations
Comp	Compensatory
FY	Fiscal Year (e.g., FY 2024)
GAO	U.S. Government Accountability Office
GovTA	The Library's time-and-attendance system
Green Book	<i>Standards for Internal Control in the Federal Government</i>
HCD	Human Capital Directorate
IBC	The U.S. Department of the Interior's Integrated Business Center
LCR	Library of Congress Regulation
Library	The U.S. Library of Congress
NEPR	New and Expanded Program Request
NFC	The U.S. Department of Agriculture's National Finance Center
NIST	National Institute of Standards and Technology
OGC	Office of General Counsel
OIG	Office of the Inspector General
PP	Pay Period
SP	Special Publication
U.S.C.	U.S. Code
WebTA	The time-and attendance system the Library used prior to GovTA, from 2015 to 2024

Appendix C – Management’s Response

Office of the Librarian

MEMORANDUM

DATE September 26, 2025
TO Kimberly Benoit, Inspector General
FROM Robert R. Newlen, Acting Librarian of Congress *Robert R. Newlen*
SUBJECT Management Response to OIG Report 2024-SP-102, Evaluation of GovTA Controls

Thank you for providing Library of Congress (Library) management with a draft of the Office of the Inspector General’s (OIG) report. The Library concurs with the recommendations. The Library provides the following corrective action plans with respect to each recommendation.

Recommendation 1.1: Document the policies and procedures pertaining to preventative and detective controls, to mitigate future leave balance variances between the GovTA and NFC systems.

Library Response: Agree. HCD will document the leave synchronization (sync) process between GovTA and NFC leave balances and create standard operating procedures (SOPs) for running the process every pay period as corrective actions.

In 2025 pay period (PP)10, HCD staff began the sync process by downloading the PP09 leave report from NFC reporting center as the NFC is the system of record. Employees who had a leave discrepancy on that report were put on a removal list to audit their balances at a later time. The sync was run to stabilize the leave balances that are correct and allow for monitoring those balances in case of a discrepancy that may occur.

HCD staff tested the leave sync process in GovTA staging environment by using the PP09 data from the Insight (NFC) report to replace the GovTA data for leave balances. HCD staff then ran the GovTA leave balances import report to validate the sync process that no employee balances changed as their balances are already synced. This was the expected result since employees with a leave balance were removed from the sync. HCD staff then successfully repeated the same process in the production environment.

The regular leave sync process started in 2025 PP10 and using PP09 data. Since then, every pay period the following procedure has been followed, except in PP15 and PP16

when NFC Reporting Center was down and the leave discrepancy report was unavailable with no similar report available from NFC. HCD staff run the leave discrepancy report and check it against the PP09 data. If the staff member is no longer on the leave error report, then this means their leave discrepancies were resolved and HCD staff take them off the removal list. This will keep their balances synced moving forward. HCD staff then run the leave balances import report to ensure that time off award balances have not been changed since they sometimes apply later than expected. HCD staff also compare the leave discrepancy report to the previous report to identify employees who have just started to have a leave discrepancy and resolve that error within the same pay period.

The Library anticipates completion by fiscal year (FY) 2026 quarter four (Q4).

Recommendation 2.1: Perform an assessment to evaluate alternative methods for resolving leave balance variances, thereby providing a basis for selecting the most efficient and effective approach.

Library Response: Agree. The Library has awarded LCLOC21A0011/HRS25T0003 with a scope as follows: the contractor shall document the Library's current personnel and payroll system and data management requirements, conduct an analysis of alternatives to identify secure, scalable, and functionally aligned software to replace NFC with a solution that meets Library requirements, as well as understand the scope of the transition from one solution to another. Specific objectives of this effort include identifying a commercially available solution as an alternative to NFC; improving data-driven human resources (HR) and payroll operations; and ensuring compliance and security in the management of Library and participating legislative branch personnel data. At the conclusion of this effort, the final analysis report will be submitted to Library management for consideration for funding the replacement.

The Library anticipates completion by FY26 Q4.

Recommendation 2.2: Based on the results of the risk assessment, implement the approach that aligns with the Library's operational needs while minimizing inefficiencies caused by leave balance variances.

Library Response: Agree. The Library has awarded LCLOC21A0011/HRS25T0003, with a scope as follows: the contractor shall document the Library's current personnel and payroll system and data management requirements, conduct an analysis of alternatives to identify secure, scalable, and functionally aligned software to replace NFC with a solution that meets Library requirements, as well as understand the scope of the transition from one solution to another. Specific objectives of this effort include identifying a commercially available solution as an alternative to NFC; improving data-driven HR and payroll operations; and ensuring compliance and security in the management of Library and participating legislative branch personnel data. At the conclusion of this effort, the final analysis report will be submitted to Library

management for consideration for funding the replacement, including submitting a New and Expanded Program Request to fund the replacement.

The Library anticipates completion by FY26 Q4.

Recommendation 3.1: Evaluate alternative methods for resolving leave balance variances to determine the most cost-effective approach.

Library Response: Agree. HCD and OGC have discussed waiving leave discrepancies up to a certain number of hours. For instance, if the waiver were set at 8 hours then the discrepancy between NFC and GovTA would be waived without conducting a leave audit. Establishing a waiver could save HCD employee time and cost to conduct leave audits as an opportunity for cost avoidance. HCD is working with OGC to finalize the waiver process.

The Library anticipates completion by FY26 Q4.

cc: Roberto Salazar, Chief Operating Officer