



**FHFA's Offboarding Controls over
Access Cards, Sensitive IT Assets,
and Records Were Not Always
Documented or Followed During
2016 and 2017**



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March 13, 2019

Executive Summary

The Federal Housing Finance Agency (FHFA or Agency) was established by the Housing and Economic Recovery Act of 2008 and is responsible for the supervision, regulation, and housing mission oversight of Fannie Mae, Freddie Mac, and the Federal Home Loan Bank System. Since September 2008, it has also served as the conservator for Fannie Mae and Freddie Mac. FHFA is an independent agency with a workforce, as of December 31, 2017, of 603 that included examiners; economists; financial and policy analysts; attorneys; subject matter experts in banking, insurance, technology, accounting, and legal matters; and support personnel.

When employees separate from FHFA, they are required to go through an “offboarding” process, which has several elements. FHFA developed offboarding processes to collect from separating employees and departing contractor employees: (a) access cards issued by FHFA and by the Enterprises; (b) sensitive information technology (IT) assets; and (c) Agency records. It also has an offboarding process to educate separating employees about post-employment restrictions and financial disclosure requirements, separate from these offboarding processes.

Sound offboarding processes are important because the failure by an agency to adopt and implement effective offboarding controls could lead to facilities being wrongfully accessed and assets, including information, being lost, stolen, or misused.

Today, we are issuing two separate audit reports. This report reviews offboarding controls over access cards, sensitive IT assets, and records. The other report reviews FHFA’s offboarding controls over post-employment restrictions and financial disclosure requirements: *FHFA’s Controls over Post-Employment Restrictions and Financial Disclosure Requirements for Offboarded Employees Were Followed During 2016 and 2017* (AUD-2019-005), online at www.fhfa.gov/reports/auditsandevaluations.

This report sets forth findings from our assessment of the adequacy of FHFA’s controls over its offboarding processes for facility access cards, sensitive IT assets, and Agency records for two calendar years, 2016 and 2017 (review period). Initially, we tested the universe of separating employees and departing contractor employees. We found no exceptions to FHFA’s count of separating employees during the review period (125). Our testing for departing contractor employees during the review period found that FHFA identified 161 contractor employees who departed but we found 109 who departed.



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We then performed tests to examine both the adequacy of the offboarding controls FHFA put into place and the adequacy of its implementation of controls to offboard these 234 individuals – 125 separating employees and 109 departing contractor employees. From these tests, we found that some of FHFA’s offboarding controls and some of its implementation of other controls were inadequate.

For example, our testing identified inadequate implementation of the control requiring collection of Personal Identity Verification (PIV) cards and Enterprise access cards. FHFA’s inadequate record-keeping frustrated our efforts to determine whether FHFA collected PIV cards from 10 individuals who offboarded during the review period. Because we could not make that determination, we tested whether building access had been deactivated for these 10 individuals. We found that it was deactivated for nine of the individuals. However, one contractor employee who departed from FHFA in April 2017, retained building access until January 2019.

Our testing identified that Enterprise records reflected that five separated employees and two departed contractor employees had active Enterprise access cards in 2018. We determined that (1) FHFA did not maintain a list of separated employees and/or departed contractor employees who returned Enterprise access cards and (2) FHFA did not have written procedures for the collection and deactivation of access cards for FHFA facilities and collection and transfer of Enterprise access cards.

During the review period, separating FHFA employees were required to complete a Pre-Exit Clearance Form, which required them to collect sign-off signatures from each identified FHFA office that its offboarding requirements had been satisfied. FHFA’s comprehensive records schedule required it to maintain the completed form for the 125 employees who separated during the review period. (Departing contractor employees were not required to complete this form during the review period.) Out of the pool of 125 separating employees, our testing found that FHFA maintained 122 of the forms. According to FHFA, the other three forms were collected and reviewed by staff who were not familiar with the offboarding retention requirements and the forms could not be located. Our review of the 122 retained forms found that 95 (78%) of the 122 forms were completed and 27 (22%) were not.

During the review period, FHFA required the use of a checklist to track the return of sensitive IT assets from separating employees. Beginning in 2017, it required departing contractor employees to complete the checklist. Of the 125 separated employees and 66 departing contractor employees who left during 2017, FHFA provided a checklist for 7 (4%) of them. FHFA explained that



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the lack of checklists for the remaining 184 individuals was a records management failure by a former Help Desk contractor.

We also tested FHFA's offboarding form for the return of Agency records and disposition of nonrecords, which all separating employees and departing contractor employees were required to complete. FHFA could only provide 160 (68%) of the offboarding forms. Of the 160 forms provided, we found that 28 were not completed properly.

We make five recommendations in this report to address the shortcomings we identified. In a written management response, FHFA agreed with the recommendations.

This report was prepared by Tara Lewis, Audit Director; Terese Blanchard, Auditor-in-Charge; and Brian Maloney, Auditor; with assistance from Bob Taylor, Senior Advisor. We appreciate the cooperation of FHFA staff, as well as the assistance of all those who contributed to the preparation of this report.

This report has been distributed to Congress, the Office of Management and Budget, and others and will be posted on our website, www.fhfaoig.gov.

Marla A. Freedman, Deputy Inspector General for Audit /s/

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ABBREVIATIONS

ACS	Access Control System
COR	Contracting Officer Representative
Enterprises	Fannie Mae and Freddie Mac
FHFA or Agency	Federal Housing Finance Agency
FIPS	Federal Information Processing Standards
Green Book	<i>Standards for Internal Control in the Federal Government</i>
HSPD-12	Homeland Security Presidential Directive 12
IT	Information Technology
OFOM	Office of Facilities Operations Management
OHRM	Office of Human Resources Management
OIG	Federal Housing Finance Agency Office of Inspector General
OTIM	Office of Technology and Information Management
PIV	Personal Identity Verification

BACKGROUND

FHFA's Offboarding Procedures for Collection of IT Assets and Records

The Federal Government, through Office of Management and Budget Circular No. A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control* (Circular A-123), establishes management's responsibility for internal controls in Federal agencies. Circular A-123 emphasizes the need to integrate and coordinate risk management and strong and effective internal controls into existing business activities. It also establishes an assessment process based on the *Standards for Internal Control in the Federal Government*¹ (known as the Green Book) that management must implement to assess and improve internal controls. The Green Book provides an overall framework for establishing and maintaining an effective internal control system. One of the controls in an effective internal control system is written policies and/or procedures that are implemented by management.

FHFA's Office of Technology and Information Management (OTIM) promulgated and implemented two written procedures to establish and implement internal controls over sensitive IT assets and Agency records for its employees and contractor employees that were in effect during 2016 and 2017. The procedures were:

- **Asset Management Standard Operating Procedure** – defines FHFA's methodology to accept, safeguard, validate, issue, inventory, transfer, maintain records, track, manage, and report on sensitive IT assets, including procedures for separating employees and departing contractor employees. Sensitive IT assets, as defined in the procedure, include: laptops; desktop computers; iPhone devices; blackberry devices; tablets, iPads, and other mobile computing devices; external storage devices, including authorized USB devices; and security tokens.²
- **Records Management Exit Procedures** – provides records exit procedures for separating employees and departing contractor employees.

¹ 31 U.S.C. § 3512(c) and (d) requires the Comptroller General to issue standards for internal control in the federal government. The Green Book is published by the Government Accountability Office; see GAO-14-704G (Sept. 2014) (online at www.gao.gov/products/GAO-14-704G). The Green Book adapts for the government environment the principles related to the five components of internal control (control environment, risk assessment, control activities, information and communication, and monitoring) introduced by the Committee of Sponsoring Organizations of the Treadway Commission.

² A May 2018 revision to the *Asset Management Standard Operation Procedures*, after our review period, no longer identifies blackberry devices (which according to FHFA are no longer used) and security tokens as sensitive IT assets subject to the procedures.

FHFA officials reported to us that FHFA had no written procedure relating to the collection and deactivation of access cards to FHFA and Enterprise physical space during 2016 and 2017.

FHFA's Offboarding Processes for Employees and Contractor Employees Regarding Access Cards, Sensitive IT Assets, and Agency Records

FHFA developed offboarding processes to collect from separating employees and departing contractor employees: (a) access cards issued by FHFA and by the Enterprises; (b) sensitive IT assets; and (c) Agency records.³

This audit focused on the adequacy of FHFA's offboarding processes, if any, and their implementation regarding FHFA and Enterprise access cards, sensitive IT assets, and FHFA records from separating employees and departing contractor employees during calendar years 2016 and 2017 (review period), and whether those processes were operating effectively. Our audit excluded OIG's controls over its offboarding process, which is separate from FHFA's process.

During the review period, FHFA also had an established process to brief separating employees on post-employment restrictions and financial disclosure requirements, separate from these offboarding processes. We are also issuing today an audit on FHFA's offboarding controls over post-employment restrictions and financial disclosure requirements.⁴

For an employee who left FHFA during the review period, these offboarding processes were triggered when the employee notified (either directly or through his or her manager) the Office of Human Resources Management (OHRM) of his or her pending separation. For a contractor employee who departed during the review period, that process began when the appropriate FHFA Contracting Officer Representative (COR) settled on a departure date with the contractor (which was most often at the end of the contract's period of performance).

During the review period, OHRM or the COR were responsible for entering the pending separation information, to include name and separation date, into FHFA's offboarding system, called the Access Control System (ACS). FHFA employees reported to us that, beginning on October 23, 2017, FHFA transitioned from use of ACS to use of its Identity Access and

³ This report does not consider FHFA employees who die during the course of their employment to "separate" for purposes of offboarding. We recognize the need for FHFA to collect sensitive information technology assets and FHFA records relating to deceased employees but this collection falls outside the scope of this report.

⁴ OIG, *FHFA's Controls over Post-Employment Restrictions and Financial Disclosure Requirements for Offboarded Employees Were Followed During 2016 and 2017* (Mar. 13, 2019) (AUD-2019-005) (online at www.fhfa.ig.gov/reports/auditsandevaluations).

Management system for entering and maintaining offboarding information for contractor employees.⁵ Both systems generated email notifications to FHFA offices with offboarding responsibilities for employees and contractor employees.

During the review period, FHFA had a process requiring separating FHFA employees to complete a Pre-Exit Clearance Form prior to their departure. This Pre-Exit Clearance Form identified collection of access cards assigned to the individual and incorporated by reference the completion of other offboarding forms regarding the collection of sensitive IT assets and return of Agency records. When a separating employee returned an asset to the responsible office, that office was required to sign-off on the form certifying that its offboarding requirements had been satisfied. Appendix 1 is a version of the Pre-Exit Clearance Form used by separating employees during the review period.⁶

FHFA's retention period for the Pre-Exit Clearance Form is seven years. FHFA did not require departing contractor employees to complete the form during the review period.

Following are three FHFA offices that were involved in this portion of the offboarding process during the review period.

Office of Facilities Operations Management (OFOM)

FHFA building access cards. FHFA officials explained that FHFA issued PIV cards⁷ to employees and contractor employees who were expected to work for FHFA for more than six months and issued Kastle cards to those who were expected to work for FHFA for less than six months. FHFA officials reported to us that FHFA did not have a written policy or procedure for requirements related to the collection and deactivation of PIV and Kastle cards during the review period for separating employees and departing contractor employees.

⁵ During 2016 and 2017, FHFA only used ACS to track FHFA's employee offboarding processes. FHFA began a process to transition from ACS to Identity Access and Management, because FHFA sought to capture all sign-offs electronically in one database. FHFA officials reported to us that FHFA plans to transition to Identity Access and Management for all separating employees and paid interns, beginning in March 2019.

⁶ Although there were several versions of this form used during 2016 and 2017, the information to be recorded was the same in all versions.

⁷ Homeland Security Presidential Directive 12 (HSPD-12) establishes the requirements for a common standard for identity credentials issued by Federal departments and agencies to employees and contractor employees. HSPD-12 directed the Department of Commerce to develop a Federal Information Processing Standards (FIPS) publication to define a common identity credential. FIPS Publication 201-2, *Personal Identity Verification (PIV) of Federal Employees and Contractors*, requires access to federal buildings or systems to be deactivated when an employee separates from federal service or when a contractor employee no longer needs access. The requirements state that if a PIV card cannot be collected upon separation, deactivation should be completed within 18 hours.

OFOM officials explained to us the unwritten process that should have been followed during the review period. OFOM was responsible for collecting FHFA building access cards (both PIV and Kastle cards) from separating employees and departing contractor employees. An OFOM physical security specialist was assigned to collect the PIV or Kastle card from each separating employee or departing contractor employee and certify on the Pre-Exit Clearance Form that the PIV or Kastle card had been collected. Use of the Pre-Exit Clearance Form was not required for contractor employees during the review period.

OFOM was tasked with notifying building management to deactivate access to FHFA's offices for separated employees and departed contractor employees. In addition, OFOM was responsible for recording collected PIV cards as "destroyed" in USAccess. For Kastle cards, OFOM was tasked with removing access for the separated employee or departed contractor employee from the Kastle card system. OFOM informed us that it shreds collected PIV cards on a periodic basis and returns Kastle cards to stock for reissuance.

Enterprise building access cards. Again, FHFA officials reported to us that FHFA lacked a written policy or procedure for requirements related to the collection and transfer of Enterprise access cards from separating employees or departing contractor employees. OFOM officials explained to us the unwritten process during the review period. An OFOM physical security specialist collected any Enterprise-issued access card from a separating employee or departing contractor employee. OFOM signed off on the Pre-Exit Clearance Form that Enterprise access cards were collected from separating employees. Monthly, the physical security specialist transferred the collected Enterprise access cards to FHFA employees at Fannie Mae and Freddie Mac for deactivation by the Enterprise.

Office of Technology and Information Management (OTIM)

During the review period, OTIM was responsible for collecting sensitive IT assets and ensuring that separating employees acknowledged FHFA's records requirements. OTIM used two separate checklists that were rolled into the Pre-Exit Clearance Form: Help Desk Asset Recovery & Account Termination Checklist (for sensitive IT assets) and Records and Information Management Exit Clearance Form (for FHFA records). FHFA's retention period for these two forms is seven years.

Sensitive IT assets. OTIM used a checklist during the review period, called the Help Desk Asset Recovery & Account Termination Checklist (Checklist), to identify both the collected and uncollected sensitive IT assets from a separating employee. It used the same Checklist in 2017 for departing contractor employees.

For separating employees in 2016 and 2017 for whom OTIM completed the Checklist and collected sensitive IT assets, OTIM certified on the Pre-Exit Clearance Form that this Checklist had been completed.

Because contractor employees were not required to complete the Pre-Exit Clearance Form during the review period, OTIM was not required to certify completion of the Checklist. Appendix 2 is one version of the Checklist used during the review period.⁸

FHFA records. According to FHFA's Records Management Exit Procedures, separating employees and departing contractor employees were required to complete a Records and Information Management Exit Clearance Form (Records Form) during the review period. This Records Form sought to capture the individual's acknowledgement of his or her records management responsibilities, including transferring all Agency records⁹ to his or her supervisor (in the case of employees) or COR (in the case of contractor employees) and removing nonrecords¹⁰ from his or her Agency computers, such as personal emails and documents. The Records Form contained four sections:

- **Section 1: Completion of Records Management Responsibilities** – The individual was required to certify that records management responsibilities had been completed, including the return of all records and deletion of all personal emails and documents.
- **Section 2: Certification of Non-Removal of Records** – The individual was required to certify that he or she did not remove any paper or electronic Agency records.

On the Records Form, the separating employee or departing contractor employee was required to certify either to Section 3 or Section 4 regarding nonrecords:

⁸ Although there were several versions of this checklist used during 2016 and 2017, the information to be captured was the same in all versions.

⁹ The Records Management Exit Procedures define records as all recorded information, regardless of form or characteristics, made or received by FHFA relating to the transaction of public business and preserved or appropriate for preservation as evidence of the organization, functions, policies, decisions, procedures, operations, or other activities or because of the informational value of data in them.

¹⁰ The Records Management Exit Procedures define nonrecords as all informational materials used for reference or convenience but did not meet the statutory definition of record or have been excluded from coverage by the definition (i.e., working files that consist of rough notes, drafts, or calculations not needed to support the decision trail).

- **Section 3: Certification of Non-Removal of Nonrecords** – The individual certified that he or she was not removing any paper or electronic Agency nonrecords from FHFA.
- **Section 4: Certification of Removal of Nonrecords** – The individual certified that he or she was removing paper or electronic Agency nonrecords from FHFA and was directed to provide a list of the hard copy nonrecords and/or a DVD of the electronic nonrecords with the completed form.

During the review period, the Records Management Exit Procedures required each separating employee and departing contractor employee to sign and date the Records Form and to cause his or her supervisor/COR (and for the removal of any nonrecords, an Office of General Counsel official) to sign and date that form.

Appendix 3 contains a copy of the Records Form used during the review period.

Office of Human Resources Management (OHRM)

During the review period, every separating employee was required to sign and date the completed Pre-Exit Clearance Form and provide the following attestation:

I do not have in my possession any Government property, including software, hardware, keys, records, books, files, or other official documents or nonpublic materials issued or furnished to me (and the property of) the FEDERAL HOUSING FINANCE AGENCY.

Each employee's completed Pre-Exit Clearance Form was required to be reviewed by OHRM to determine if every necessary sign-off had been obtained, which was reflected by OHRM's sign-off. OHRM retained all completed Pre-Exit Clearance Forms. After OHRM certified that the Pre-Exit Clearance Form was complete and after the employee separated from FHFA, OHRM removed the separated employee from FHFA's Human Resource Information System.

Recent reports by other Offices of Inspector General have highlighted the importance of an effective employee offboarding process to mitigate reputational, security, and other risks to federal agencies.¹¹ As those reports indicate, the failure by an agency to adopt and implement

¹¹ See Board of Governors of the Federal Reserve System and Consumer Financial Protection Bureau OIG, *The CFPB Can Further Strengthen Controls Over Certain Offboarding Processes and Data* (Jan. 22, 2018) (2018-MO-C-001) (online at <https://oig.federalreserve.gov/reports/cfpb-offboarding-processes-data-jan2018.htm>) and Federal Deposit Insurance Corporation OIG, *Controls Over Separating Personnel's Access to Sensitive Information* (Sept. 2017) (EVAL-17-007) (online at www.fdicioig.gov/sites/default/files/publications/17-007EV_0.pdf).

effective offboarding controls could lead to facilities being wrongfully accessed and assets, like information, being lost, stolen, or misused.

FACTS AND ANALYSIS

FHFA Was Unable to Provide an Accurate Count of Contractor Employees who Departed during the Review Period

FHFA provided us with a list of 125 employees who separated during the review period generated from the Human Resource Information System: 59 employees separated in 2016 and 66 employees separated in 2017.¹² Our completeness testing found no exceptions.

We also asked FHFA to provide a list of contractor employees who departed from FHFA during the same period. While FHFA officials reported that FHFA did not track the number of contractor employees who departed, they committed to compile a list of those individuals. FHFA prepared three different lists of contractor employees who departed during the review period, using three different internal FHFA systems, totaling 161 contractor employees. The three lists, after removal of duplicates, totaled 127 contractor employees. Our testing found that this total incorrectly included 8 contractor employees who departed from FHFA prior to the review period; 20 contractor employees who never completed the onboarding process to begin working for FHFA (and did not work for FHFA); and 3 contractor employees who were still working at FHFA as of January 2019. We also found that the three lists improperly omitted 13 contractor employees who departed from FHFA during the review period. Applying these adjustments,¹³ we found that 109 contractor employees departed FHFA during the review period: 43 contractor employees in 2016 and 66 contractor employees in 2017.

Testing Identified Inadequate Controls in FHFA's Offboarding Processes

In this audit, we sought to assess the adequacy of FHFA's controls over its offboarding processes for facility access cards, sensitive IT assets, and Agency records. We performed a number of audit tests to examine the rigor of these controls for the 234 individuals – 125 employees and 109 contractor employees – who separated or departed from FHFA during the review period. We identified inadequacies with the internal controls in six of the seven tests.

¹² One FHFA employee passed away during the review period. As explained previously, deceased employees are excluded from the scope of this audit.

¹³ FHFA officials explained that these were recordkeeping errors and some could have occurred because FHFA CORs could “pre-populate” contractor employees’ departure dates in ACS with contract end-dates and might not have updated the information in ACS to reflect the actual departure dates.

Testing Identified No Separated Employees or Departed Contractor Employees Had an Active Kastle Card as of June 2018 But Testing Identified Inadequate Controls Over FHFA's Offboarding Process that Resulted in PIV Cards and Enterprise Access Cards either Not Being Accounted for or Not Collected

We performed three audit tests to assess the adequacy of FHFA's controls over its access cards and over Enterprise access cards for separating employees and departing contractor employees during the review period.

- Compare the universe of the 125 separated employees and 109 departed contractor employees during the review period to a list of active Kastle card holders as of June 21, 2018, to determine whether any of these individuals were on that list.

Result of Test: We found that none of the separated employees and departed contractor employees were on the list of Kastle card holders as of June 21, 2018.

- Compare the universe of the separated employees and departed contractor employees during the review period who had been issued PIV cards, according to USAccess, to the universe of individuals whose PIV cards were recorded in USAccess as "destroyed" as of December 14, 2018. If a PIV card was not recorded as destroyed in USAccess, we determined whether FHFA removed building access from the card(s). According to USAccess, 104 of the 234 individuals who left during the review period had been issued PIV cards (58 separated employees and 46 departed contractor employees).

Result of Test: We reviewed the USAccess report for PIV cards as of December 14, 2018, to determine whether FHFA had recorded the PIV cards for the 104 separated and departed individuals as destroyed. We found that FHFA recorded in USAccess that PIV cards for 94 of the 104 individuals (90%) as destroyed.

For the 10 individuals (6 separated employees and 4 departed contractor employees) whose PIV cards were not recorded by FHFA as destroyed in USAccess, FHFA officials represented that each lost his or her PIV card so FHFA was unable to collect them. However, OFOM attested on the Pre-Exit Clearance Form for the 6 separated employees that it collected a PIV card from each one. Because of the conflicting evidence, we could not determine whether FHFA collected the PIV cards from these 6 employees.

We could not determine whether OFOM certified that it had collected the PIV cards from the 4 departed contractor employees because FHFA did not require departing contractor employees to use the Pre-Exit Clearance Form during the review period.

The PIV cards for these 4 contractor employees were not recorded by FHFA as destroyed in USAccess.

Last, we sought to determine whether building access had been deactivated for the 10 individuals whose PIV cards may not have been collected. Our review of building access logs found that access was deactivated for 9 of the 10 individuals at or near the time of their departure. One contractor employee departed from FHFA on April 14, 2017, but retained access to the building until January 9, 2019, because FHFA failed to notify building management of the contractor employee's departure.

- Compare the universe of separated employees and departed contractor employees during the review period to Fannie Mae and Freddie Mac records of FHFA personnel with active access cards, as of May 15, 2018, and February 18, 2018, respectively.

Result of Test: We found that Enterprise records reflected that five separated employees and two departed contractor employees continued to have active Enterprise access cards in 2018. Specifically, Fannie Mae's badging system showed that three separated employees and two departed contractor employees had active access cards as of May 15, 2018, and Freddie Mac's badging system showed that two separated employees had active access cards as of February 18, 2018.

An OFOM official explained to us that FHFA did not maintain a list of separated employees and/or departed contractor employees who returned Enterprise access cards, apart from the attestations found on the Pre-Exit Clearance Form. OFOM officials reported to us that OFOM had no written procedure related to the collection and return of Enterprise access cards.

For each of the five separated employees, the completed Pre-Exit Clearance Form reflected that OFOM attested that the Enterprise access cards had been collected. We asked the Enterprises if FHFA had returned the access cards for these five separated employees. Fannie Mae responded that it had no record of the return of access cards for the three separated employees. Freddie Mac confirmed receipt of one access card from a separated employee but its system continued to show that the other individual had an active access card.

Because FHFA did not require contractor employees to use the Pre-Exit Clearance Form during the review period, we could not determine whether the two departed contractor employees returned their Fannie Mae access cards.

Testing Identified that FHFA Failed to Maintain Required Offboarding Forms, as Mandated by its Records Retention Schedule

We previously explained that FHFA required all separating employees to complete a Pre-Exit Clearance Form during the review period. We performed the following tests to determine whether this requirement had been followed.

- Determine whether FHFA maintained a Pre-Exit Clearance Form for the 125 employees who separated during the review period.

Result of Test: Our review found that FHFA maintained a Pre-Exit Clearance Form for 122 of the 125 employees (98%) who separated during the review period. When we inquired about the form for the other three employees (2%), OHRM officials asserted that those forms were collected and reviewed by OHRM staff who were not familiar with the offboarding retention requirements and that OHRM could not locate forms for these individuals.

- Determine whether the Pre-Exit Clearance Forms maintained by FHFA were completed.

Result of Test: Of the 122 employees who separated during the review period for whom a Pre-Exit Clearance Form was provided, we found that the forms for 95 employees (78%) were completed. For the other 27 employees (22%), the forms were not complete: either they lacked sign-off by all of the required offices (10), or by the separating individual (14), or both (3). According to an FHFA official, there may have been instances when a separating employee was unable to obtain sign-off from one of the required offices. Assuming the validity of this explanation, it does not address the lack of attestation by 17 of the separating employees.

As discussed previously, FHFA tracked the collection of sensitive IT assets from employees who separated during the review period with a Checklist and used the same Checklist for departing contractor employees in 2017. For employees who separated during the review period for whom OTIM completed the Checklist and collected sensitive IT assets, OTIM certified on the Pre-Exit Clearance Form that this Checklist had been completed. FHFA also required all separating employees and departing contractor employees to complete a Records Form during the review period. We performed the following tests to determine whether these requirements had been followed.

- Determine whether a Checklist (which reported collection of sensitive IT assets during the offboarding process) was maintained by OTIM for the 125 employees who separated during the review period and for the 66 contractor employees who departed during 2017.

Result of Test: FHFA provided us with a completed Checklist for only 7 of these 191 individuals (4%), all of whom were departed contractor employees. (FHFA provided no Checklists for the 125 separated employees.)

As discussed, the Pre-Exit Clearance Form, which all separating employees were required to complete during the review period, required OTIM to sign-off that the Checklist had been completed. We found there was OTIM sign-off on the Pre-Exit Clearance Form for 119 separated employees (95%). For the other 6 employees (5%), either OTIM did not sign the form (3) or FHFA did not produce a Pre-Exit Clearance Form (3).

When asked about the missing Checklists, an OTIM official explained that this was a records management failure by the prior Help Desk contractor who did not properly maintain the Checklists.

- Determine whether a Records Form had been maintained for the 234 individuals who separated or departed from FHFA during the review period (125 employees and 109 contractor employees).

Result of Test: FHFA provided us with a Records Form for 160 of the 234 individuals (68%) who separated or departed during the review period (110 separated employees and 50 departed contractor employees). For the 160 individuals for whom FHFA did provide a Records Form, we found the form was not properly completed for 28 of them.¹⁴

For the remaining 74 individuals, (32%) (15 separated employees and 59 departed contractor employees), FHFA was unable to provide us with the completed Records Form. For 14 of the 15 separated employees, FHFA provided a Pre-Exit Clearance Form reflecting OTIM's sign-off that the Records Form had been completed (FHFA did not provide a Pre-Exit Clearance Form for the other separated employee).

For the 59 departing contractor employees who were not required to complete a Pre-Exit Clearance Form, we were unable to determine whether OTIM had signed off that the Records Form had been completed. We determined that FHFA lacked a control during the review period to ensure the Records Form was completed by contractor employees prior to departure.

¹⁴ For these 28 individuals: 15 did not complete all required sections of the form; and 13 individuals signed both Sections 3 and 4, contradictorily signing off that they were not removing nonrecords and were removing nonrecords.

Offboarding Policies and Procedures Are Incomplete

The Green Book provides broad guidance on internal controls and states that management should design and document in policies control activities to achieve objectives and respond to risk. These controls may be documented in management directives, administrative policies, or operating manuals.

FHFA did not have written procedures or processes during the review period for two critical elements of its offboarding processes: collection and deactivation of access cards for FHFA facilities and collection and transfer of Enterprise access cards.

FINDINGS

FHFA Was Unable to Provide an Accurate Count of Departed Contractor Employees

FHFA officials reported that FHFA did not track the number of contractor employees who departed; however, they committed to compile a list of those individuals. FHFA prepared three different lists of contractor employees who departed during the review period from three different internal FHFA systems, totaling 161 contractor employees. We found that FHFA's count required multiple adjustments, such as removing duplicate names. After making the adjustments, we determined that 109 contractor employees departed FHFA during the review period. By not having an accurate record of contractor personnel who departed, FHFA cannot be assured that access to its facilities is limited to authorized personnel, all assets are accounted for, and Agency information is secure.

PIV Cards and Enterprise Access Cards Were Either Not Accounted for or Not Collected

OFOM was responsible for collecting and deactivating FHFA building access cards (Kastle cards and PIV cards), and collecting and transferring Enterprise access cards from separating employees and departing contractor employees. However, we found that during the offboarding process, FHFA did not always collect and deactivate PIV cards and did not account for Enterprise access cards from the individuals to whom they were issued. For example, we could not determine whether FHFA had collected PIV cards from 10 individuals who offboarded during the review period. One contractor employee who departed from FHFA in April 2017, continued to have building access until January 2019.

Further, we found that Enterprise records reflected that Enterprise access cards issued to five employees and two contractor employees, who separated or departed during our review period, were still active as of the dates of our inquiry (May 15, 2018, for one Enterprise and February 18, 2018, for the other Enterprise).

We determined that FHFA did not have written procedures for the collection and deactivation of PIV cards and the collection and transfer of Enterprise access cards.

FHFA Offboarding Forms Were Not Always Maintained or Properly Completed

FHFA is required to maintain its offboarding forms (Pre-Exit Clearance Form, Checklist, and the Records Form) for seven years. However, FHFA was unable to produce many of these forms and for the forms it did produce, many were not properly completed.

Pre-Exit Clearance Form. We found that FHFA did not maintain the Pre-Exit Clearance Form for 3 of the 125 separated employees who were required to complete the form during the review period (departing contractor employees were not required to complete this form). Further, our analysis showed 27 of the 122 forms (22%) were incomplete: either not signed by all required offices, not signed by the separating individual, or both.

Checklist. Of the 191 individuals for whom FHFA was required to complete the Checklist, FHFA could only provide 7 Checklists (4%). FHFA's only explanation for this was a records management failure by the prior Help Desk contractor.

Records Form. We found that of the 234 Records Forms that should have been maintained, FHFA could only provide 160 (68%). Further, of the 160 forms that were provided, we found that 28 were not completed properly. We also determined that during the review period, FHFA lacked a control to ensure the Records Form was completed by contractor employees prior to departure.

CONCLUSION AND RECOMMENDATIONS

Circular A-123 establishes management's responsibility for internal controls in Federal agencies and emphasizes the need to integrate and coordinate risk management and strong and effective internal controls into existing business activities. One control in an effective internal control system is written policies and/or procedures that are implemented by management.

As demonstrated by the findings above, we found shortcomings in the design of and compliance with FHFA's controls over its offboarding process for separated employees and departed contractor employees during the review period. These shortcomings demand closer attention by FHFA management to its offboarding policies, procedures, and practices to prevent unauthorized access to its facilities and to ensure accountability for Agency property and records.

We recommend that FHFA:

1. Develop and implement written procedures for all offboarding activities, to include procedures for the collection and deactivation of access cards for FHFA facilities and the collection and transfer of Enterprise access cards.
2. Ensure that PIV cards are collected, and building access is deactivated, for all separated and departed individuals to whom cards were issued. For unaccounted/lost PIV cards, ensure that building access associated with those cards is promptly deactivated.
3. Implement controls to ensure all departed contractor employees complete applicable offboarding requirements.
4. Reinforce, through training and supervision, that offices with offboarding responsibilities ensure offboarding forms are properly completed.
5. Ensure that offboarding documentation is maintained in accordance with FHFA's retention requirement.

FHFA COMMENTS AND OIG RESPONSE.....

We provided FHFA an opportunity to respond to a draft of this audit report. FHFA provided technical comments on the draft report and those comments were considered in finalizing this report. FHFA also provided a management response, which is included as Appendix 4 to this report. In the management response, FHFA agreed with all five of our recommendations and included its planned corrective actions to be taken by October 1, 2019. We consider FHFA's planned corrective actions responsive to our recommendations.

OBJECTIVE, SCOPE, AND METHODOLOGY

We performed this audit to (1) determine FHFA's controls over its offboarding process for separating FHFA employees and departing contractor employees to ensure the collection of FHFA and Enterprise access cards, sensitive IT assets, and FHFA records and (2) assess whether those controls were operating effectively. The audit covered calendar years 2016 and 2017 (review period). (Our audit excluded OIG's controls over the offboarding process.)

To accomplish our objectives, we:


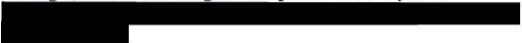
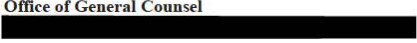
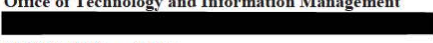
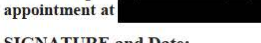


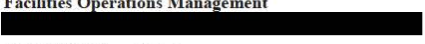

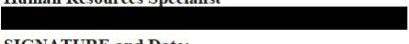
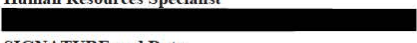
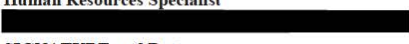
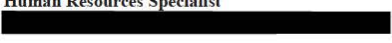
1. Researched and identified applicable laws, regulations, and other requirements related to property and records management.

2. Obtained and reviewed available FHFA policies and procedures on property and records management as they related to FHFA's offboarding process.
3. Interviewed FHFA officials to gain an understanding of FHFA's offboarding process and controls related to property and records management.
4. Obtained and analyzed information provided by FHFA related to the universe of FHFA employees and contractor employees who separated or departed FHFA during the review period.
5. Reviewed a list of active Kastle card holders (access cards to the FHFA building) as of June 21, 2018, to determine whether any separated employees or departed contractor employees during our review period were on that list.
6. Reviewed FHFA records related to the status of PIV cards during the review period to identify separated employees or departed contractor employees who still had active PIV cards after separation from FHFA. We inquired of FHFA officials about exceptions found.
7. Reviewed records obtained from the Enterprises regarding the status of Enterprise building access cards to identify separated employees and departed contractor employees during the review period who still had active Enterprise access cards after separation or departure. For all such individuals, we inquired of FHFA and Enterprise officials about whether they had possession of the Enterprise access card.
8. Determined for each FHFA employee and contractor employee that separated or departed from FHFA during our review period whether FHFA's property, Enterprise access cards, and records management offboarding requirements were met. We did this by testing the collection of certain sensitive IT assets (laptops, desktop computers, iPhone devices, blackberry devices, Tablets/iPads, external storage devices (i.e., USBs), and RSA tokens) by FHFA and by obtaining and analyzing the following FHFA offboarding documents related to property and records: (1) Pre-Exit Clearance Form, (2) Checklist, and (3) Records Form.
 - We reviewed Pre-Exit Clearance Forms provided by FHFA for employees who separated during the review period to determine whether they completed FHFA's offboarding process, caused all the responsible FHFA officials to sign off on the form, and signed the form themselves. We inquired of FHFA officials about any exceptions found. (The completion of the Pre-Exit Clearance Form was not required for contractor employees.)

- We reviewed the Checklists provided by FHFA to determine whether OTIM had completed a Checklist for all FHFA employees who separated and contractor employees who departed during the review period. We inquired of FHFA officials about any exceptions found.
- We reviewed the Records Forms provided by FHFA to determine whether a Records Form had been completed by all separated employees and departed contractor employees during the review period, whether the forms included the required certifications, and whether the forms were maintained in accordance with FHFA's records retention requirements. We inquired of FHFA officials of any exceptions found.

We conducted this performance audit from March 2018 through March 2019 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

APPENDIX 1: FHFA'S PRE-EXIT CLEARANCE FORM USED IN 2016 AND 2017¹⁵

		FEDERAL HOUSING FINANCE AGENCY Pre-Exit Clearance Form - Employee Employee Exit Clearance Procedures		FHFA Form #016 (05/2017)	
Employee Name:			Office of:		
Employee Position Title:			Date of Departure:		
To Departing Employees: <ul style="list-style-type: none"> This form must be completed before you separate from FHFA. FAILURE TO SECURE ALL CLEARANCES ON THIS FORM WILL RESULT IN A DELAY IN THE RELEASE OF YOUR FINAL SALARY AND LUMP SUM ANNUAL LEAVE PAYMENT. To avoid delay, please secure all signatures and return to OHRM. 					
<input type="checkbox"/> Government Travel or Purchase Card <input type="checkbox"/> Outstanding Travel Vouchers/Receipts <input type="checkbox"/> Travel/Relocation Advance <input type="checkbox"/> Citidirect, Prism, Concur, IPP, Discover Access		<input type="checkbox"/> Official Passport Manager, Financial Management Operations and Systems  SIGNATURE and Date:			
<input type="checkbox"/> Ethics & Nondisclosure of Nonpublic Information		Office of General Counsel  SIGNATURE and Date:			
<input type="checkbox"/> Records and Information Management Exit Clearance Form 044 - Certification turned in? Y/N		Office of Technology and Information Management  SIGNATURE and Date:			
<input type="checkbox"/> Completion of Help Desk Asset Recovery and Account Termination Checklist (Help Desk responsibilities and certifications)		Office of Technology and Information Management OTIM Helpdesk (OTIM Employee signs),  Please schedule an appointment at  SIGNATURE and Date:			
<input type="checkbox"/> Federal ID Card (e.g. HSPD-12 PIV / Temp ID Card) <input type="checkbox"/> Shelter in Place Kits <input type="checkbox"/> FNM ID Card / FRE ID Card turned in? Y/N (if applicable)		Physical Security/COOP  SIGNATURE and Date:			
<input type="checkbox"/> Office Keys <input type="checkbox"/> Office Equipment (excludes Laptop & Blackberry) <input type="checkbox"/> Other (List) _____		Facilities Operations Management  SIGNATURE and Date:			
<input type="checkbox"/> Parking Permits		Parking Administrator  SIGNATURE and Date:			
<input type="checkbox"/> SmarTrip Card (Transit Benefits)		Human Resources Specialist  SIGNATURE and Date:			
<input type="checkbox"/> Employee Benefits <input type="checkbox"/> Home Office Stipend <input type="checkbox"/> Travel Stipend		Human Resources Specialist  SIGNATURE and Date:			
<input type="checkbox"/> Training/Debt Expenses <input type="checkbox"/> Continued Service Agreement <input type="checkbox"/> Reference Materials		Human Resources Specialist  SIGNATURE and Date:			
<input checked="" type="checkbox"/> Advanced Leave <input checked="" type="checkbox"/> Recruitment Bonus <input checked="" type="checkbox"/> Completed Exit Clearance Sheet		<input type="checkbox"/> Creditable Non-Federal Leave <input type="checkbox"/> Retention Bonus Human Resources Specialist  SIGNATURE and Date:			
Employee Certification: I certify that I do not have in my possession any Government property, including software, hardware, keys, records, books, files, or other official documents or nonpublic material issued or furnished to me (and the property of) the FEDERAL HOUSING FINANCE AGENCY.					
Print Name:			Employee Signature and Date: _____		
Forwarding Address:					
Personal Email Address: _____					
<small>Privacy Act Statement. In accordance with the Privacy Act (5 U.S.C. 552a), the following notice is provided: This information is solicited under authority of section 302 of title 5, U.S. Code for the purposes of the timely completion of the employee exit clearance process. Routine uses which may be made of the collected information are as follows: for the routine uses identified in FHFA's systems of records and Government-wide systems of records as well as by authorized FHFA employees and contractors to conduct duties associated with the completion of the exit clearance process. Furnishing the information on this form is voluntary, but failure to do so may result in a delay of the exit clearance process including the release of your final salary and lump sum annual leave payment.</small>					

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¹⁵ The yellow-highlighted sections on the Pre-Exit Clearance Form were marked by FHFA. We have redacted the names of the FHFA officials responsible for signing off on the form. FHFA updated this form several times during 2016 and 2017 for changes in the responsible FHFA officials.

APPENDIX 2: ONE VERSION OF THE HELP DESK ASSET RECOVERY & ACCOUNT TERMINATION CHECKLIST USED IN 2016 AND 2017¹⁶

Help Desk Asset Recovery and Account Termination Checklist

Customer Name: [REDACTED] FootPrints Ticket: [REDACTED]

HELP DESK HAS RECEIVED THE FOLLOWING EQUIPMENT:

ASSET	Barcode Number	Serial Number	NOTES
Laptop	[REDACTED]	[REDACTED]	
RSA Token	[REDACTED]	[REDACTED]	
iPhone			
Blackberry PIN and IMEI			
Thumb Drive			
Other (specify):			
Other (specify):			

THE FOLLOWING EQUIPMENT IS ASSIGNED TO THE CUSTOMER BUT HAS NOT BEEN RECOVERED:

ASSET	REASON WHY ASSET HAS NOT BEEN RECOVERED

Signed custody sheet(s) provided to the customer [REDACTED]

I have reviewed the CMDB and verified that we have received all sensitive FHFA equipment from the customer and I have disabled the account. Any equipment that is assigned to the customer but not received has been noted on this form.


[REDACTED]
 Help Desk Technician

[REDACTED]
 Date

[Type text]
 Version 1.0
 08/26/2016
 Non-Public

¹⁶ We redacted sensitive information from this example of the Help Desk Asset Recovery and Account Termination Checklist. There were several versions of this checklist used during 2016 and 2017; the information to be captured was similar in all versions.

APPENDIX 3: RECORDS AND INFORMATION MANAGEMENT EXIT CLEARANCE FORM USED DURING 2016 AND 2017

		FEDERAL HOUSING FINANCE AGENCY		FHFA Form #044 (11/2012)	
Records and Information Management Exit Clearance Form					
NAME (Last, First, MI) Employee/Contractor Personnel	POSITION TITLE	NAME (Last, First, MI) Supervisor/Contracting Officer Rep. (COR)		DEPARTURE DATE	
	OFFICE	TITLE	OFFICE	MM DD YY / /	
Instructions: Must complete Sections 1 and 2, AND complete EITHER Section 3 or 4.					
Section 1: <u>Completion of Records Management Responsibilities</u>					
I certify that the following records management responsibilities have been completed:					
1. All FHFA records (paper and electronic) under my control have been turned over to my supervisor/COR or another employee as designated by my supervisor/COR;					
2. All personal email messages, including personal archives have been deleted from MS Outlook; and					
3. All personal documents have been deleted from personal, shared, and network drives.					
Employee/Contractor Personnel Signature: _____				Date: _____	
Supervisor/COR (or Designee) Signature: _____				Date: _____	
Section 2: <u>Certification of Non-Removal of Records</u>					
I certify that I am <i>not</i> removing any paper or electronic agency records from FHFA.					
Employee/Contractor Personnel Signature: _____				Date: _____	
Supervisor/COR (or Designee) Signature: _____				Date: _____	
Section 3: <u>Certification of Non-Removal of Nonrecords</u>					
I certify that I am <i>not</i> removing any paper or electronic agency nonrecords from FHFA.					
Employee/Contractor Personnel Signature: _____				Date: _____	
Supervisor/COR (or Designee) Signature: _____				Date: _____	
Section 4: <u>Certification of Removal of Nonrecords</u>					
I certify that the nonrecords (paper or electronic) that I am requesting permission to remove, do not contain any non-public information or program information that, if released, would impair or prejudice the outcome of any proceeding or government policy deliberations, decisions, or actions. Taking these nonrecords does not create a gap in the official files. These nonrecords are not indexes or finding aids necessary to use efficiently FHFA official files. The nonrecords I am removing from FHFA have been reviewed and approved for removal by my supervisor/COR, and the General Counsel or a designee from the Office of General Counsel (OGC), <i>if my supervisor/COR or the Records Officer has determined that OGC review and approval is required. A list of the hard copy documents and/or a DVD of the electronic documents I am requesting to remove is/are attached.</i>					
Employee/Contractor Personnel Signature: _____				Date: _____	
Supervisor/COR (or Designee) Signature: _____				Date: _____	
General Counsel (or Designee) Signature: _____				Date: _____	
Records and Information Management Section					
Records Officer (or Designee) Signature: _____				Date: _____	

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APPENDIX 4: FHFA MANAGEMENT RESPONSE



Federal Housing Finance Agency

MEMORANDUM

TO: Marla Freedman, Deputy Inspector General for Audits

FROM: Lawrence Stauffer, Acting Chief Operating Officer

SUBJECT: Federal Housing Finance Agency's (FHFA) Response to FHFA Office of Inspector General Draft Audit Report, *Audit of FHFA's Offboarding Controls over Access Cards, Sensitive Information Technology Assets, and FHFA Records for Separated Employees and Departed Contractor Employees During 2016 and 2017*

DATE: March 6, 2019

This memorandum provides FHFA's management response to the recommendations contained in the draft audit report: *Audit of FHFA's Offboarding Controls over Access Cards, Sensitive Information Technology Assets, and FHFA Records for Separated Employees and Departed Contractor Employees During 2016 and 2017*.

Recommendation 1: *Develop and implement written procedures for all offboarding activities, to include procedures for the collection and deactivation of access cards for FHFA facilities and the collection and transfer of Enterprise access cards.*

Recommendation 2: *Ensure that PIV cards are collected, and building access is deactivated, from all separated and departed individuals to whom the cards were issued. For unaccounted/lost PIV cards, ensure that building access associated with those cards is promptly deactivated.*

Recommendation 3: *Implement controls to ensure all departed contractor employees complete applicable offboarding requirements.*

Recommendation 4: *Reinforce, through training and supervision, that offices with off boarding responsibilities ensure off boarding forms are properly completed.*

Recommendation 5: *Ensure that offboarding documentation is maintained in accordance with FHFA's retention requirement.*

FHFA Response: FHFA agrees with the recommendations and will take the following actions by October 1, 2019.

1. FHFA will review and enhance its written procedures for all off-boarding activities, to include procedures for the collection and deactivation of access cards for FHFA facilities. In addition, FHFA will include written procedures to notify the Enterprises of departing FHFA employees and contractors who may have access cards for Enterprise facilities.
2. Using the written procedures FHFA will ensure that PIV cards are collected and building access is deactivated for all separated and departed individuals to whom the cards were issued. In addition, for unaccounted/lost PIV cards, FHFA will ensure that building access associated with those cards is deactivated.
3. FHFA will implement documented procedures to ensure all departed contractor employees complete applicable off-boarding requirements.
4. FHFA will conduct training sessions so that offices are reminded of their off-boarding responsibilities and ensure responsible officials are identified to oversee the off-boarding processes.
5. FHFA will ensure that off-boarding documentation is maintained in its automated system in accordance with FHFA's retention requirements.

CC: K. Jones
M. Kinsey
M. Horowitz
A. Wasilisin
K. Winkler
J. Major

ADDITIONAL INFORMATION AND COPIES.....

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- Fax: 202-318-0239
- Visit: www.fhfaoig.gov

To report potential fraud, waste, abuse, mismanagement, or any other kind of criminal or noncriminal misconduct relative to FHFA's programs or operations:

- Call: 1-800-793-7724
- Fax: 202-318-0358
- Visit: www.fhfaoig.gov/ReportFraud
- Write:

FHFA Office of Inspector General
Attn: Office of Investigations – Hotline
400 Seventh Street SW
Washington, DC 20219