



OFFICE OF INSPECTOR GENERAL

DECEMBER 14, 2020

Fiscal Year 2020 Financial Statements Audit Management Letter

Audit Report OIG-AUD-2021-02

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The OIG promotes efficiency and effectiveness to deter and prevent fraud, waste and mismanagement in AOC operations and programs. Through value added, transparent and independent audits, evaluations and investigations, we strive to positively affect the AOC and benefit the taxpayer while keeping the AOC and Congress fully informed.

VISION

The OIG is a high-performing team, promoting positive change and striving for continuous improvement in AOC management and operations. We foster an environment that inspires AOC workforce trust and confidence in our work.



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MEMORANDUM

DATE: December 14, 2020

TO: J. Brett Blanton
Architect of the Capitol

FROM: Christopher P. Failla, CIG
Inspector General

SUBJECT: Fiscal Year 2020 Financial Statements Audit Management Letter
(Audit Report OIG-AUD-2021-02)

This memorandum transmits Kearney & Company's (Kearney) Management Letter on the Architect of the Capitol (AOC) financial statements for fiscal years ending September 30, 2020 and 2019. Under a contract monitored by this office, we engaged the independent public accounting firm of Kearney to perform an audit of AOC's financial statements, and to provide reports on internal control over financial reporting and on compliance and other matters. The contract required that the audit be performed in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; Office of Management and Budget Bulletin No. 19-03, *Audit Requirements for Federal Financial Statements*; the U.S. Government Accountability Office's (GAO), *Federal Information System Controls Audit Manual*; and the GAO/Council of the Inspectors General on Integrity and Efficiency, *Financial Audit Manual*.

This report contains comments and recommendations related to internal control deficiencies and other matters. Kearney identified four modified report deficiencies and one new deficiency in AOC's internal control over financial reporting. The four internal control deficiencies noted in this report were not significant and therefore, the deficiencies were not required to be reported in the AOC's independent audit reports. Kearney's observations and recommendations, and the acknowledgement of AOC management concurrence regarding such matters are presented in the Attachment.

Kearney is responsible for the attached management letter dated December 11, 2020, and the conclusions expressed in the letter. We do not express opinions on AOC's financial statements or internal control over financial reporting, or conclusions on compliance and other matters.

If you have any questions or wish to discuss this report, please contact Erica Wardley, at 202.593.0081 or Erica.Wardley@aoc.gov.

Attachment:
FY 2020 Financial Statement Audit Management Letter

Distribution List:

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Jonathan Kraft, Acting Chief Financial Officer
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Section 1

FY 2020 Financial Statement Audit MANAGEMENT LETTER

MANAGEMENT LETTER

To the Architect of the Capitol and Inspector General of Architect of the Capitol

In planning and performing our audit of the Architect of the Capitol (AOC)'s financial statements as of and for the year ended September 30, 2020 in accordance with auditing standards generally accepted in the United States of America; standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Bulletin 19-03, *Audit Requirements for Federal Financial Statements*, Kearney & Company, P.C. (defined as "Kearney," "we," and "our" in this letter) considered the AOC's internal control over financial reporting and compliance with provisions of applicable laws, regulations, contracts, and grant agreements in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements, and not to provide assurance on internal control over financial reporting or on compliance. Accordingly, we do not express an opinion of the effectiveness of the AOC's internal control over financial reporting or on its compliance.

Our *Independent Auditor's Report on Internal Control Over Financial Reporting*, dated November 20, 2020, noted no material weaknesses or significant deficiencies.

Although not considered to be material weaknesses or significant deficiencies, we noted certain matters involving internal control and other operational matters that are presented in this letter for the AOC's consideration. These comments and recommendations are intended to assist in improving AOC's internal control or result in other operating efficiencies. In the signed Notifications of Findings and Recommendations, the AOC concurred in concept with the findings and recommendations noted herein. We have not considered the AOC's internal control since November 20, 2020.

We appreciate the courteous and professional assistance that AOC's personnel extended to us during our audit. We would be pleased to discuss our comments and recommendations with the AOC at any time.

The purpose of this letter is solely to communicate other deficiencies in internal control or non-compliances noted during the audit to management and those charged with governance, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. Accordingly, this communication is not suitable for any other purpose.



Alexandria, Virginia
December 11, 2020

MANAGEMENT LETTER COMMENTS

REPEAT MANAGEMENT LETTER COMMENTS

There are no prior-year repeat Management Letter control deficiencies.

MODIFIED REPEAT MANAGEMENT LETTER COMMENTS

1. Information Technology (IT)/Momentum®

Momentum® User Access Management Deficiencies

Background: A basic management objective for organizational access controls is to protect the resources and data supporting its operations from unauthorized access. Organizations accomplish this objective by designing and implementing access controls for computing resources, programs, information, and facilities to prevent, limit, and detect unauthorized access. Inadequate access controls diminish the reliability of computerized information and increase the risk of unauthorized disclosure, modification, and destruction of sensitive information, as well as disruption of service. All users and processes acting on behalf of users should be explicitly authorized to access system resources in order to protect the security of information and information systems. Once created, management should monitor accounts to ensure user access remains appropriate.

The AOC uses Momentum®, also known as the Legislative Branch Financial Management System (LBFMS), as its financial management system. The Library of Congress owns the application instance of Momentum® and Momentum® is hosted by Consultants to Government and Industries Technologies and Solutions, Inc. (CGI). CGI is responsible for the administration and management of the Momentum® database, application, and database server operating systems, as well as supporting infrastructure. The AOC maintains responsibility for administering general access to the AOC security organizations within the Momentum® application.

The AOC manages the process to provision and monitor general user access to Momentum® for AOC users. The AOC requires individuals requesting access to Momentum® to submit a request through the SharePoint electronic workflow prior to granting the individual access to the system. Management also verifies the continuing appropriateness of Momentum® users on an annual basis. Finally, AOC LBFMS application administrators received regular ad hoc notifications of personnel separations and deactivated AOC users within Momentum®.

Finding: Management failed to provide sufficient evidence of the authorization and approval of role additions or modifications for 32 out of a sample of 33 Momentum® accounts. Instances of noncompliance are detailed below:

- 14 of the 33 user modifications were not supported by access request forms
- Two of the 33 user request forms provided were not completed within the audit period
- 32 of the 33 users' access request evidence (e.g., e-mails) did not contain sufficient evidence to confirm that access roles granted were requested and approved
- Two of the 33 users were granted access to Momentum® roles prior to the documented request or manager/supervisor approval dates.

Recommendation: Kearney recommends that the AOC perform the following:

1. Ensure that Momentum® user administration guidance and procedures are updated to reflect current processes and controls, including processes for approving new and modifications to existing access to the system.
2. Require, document and maintain approvals for Momentum® access modifications in addition to original account provisioning actions.

2. Financial Reporting/Budgetary Resources

Untimely De-Obligation of Unliquidated Obligations (ULO)

Background: ULOs represent binding agreements for goods and services that have not yet been delivered or received and will require future outlays. Agencies should maintain policies, procedures, and information systems to ensure that ULOs represent current required Federal outlays. Failure to maintain an effective ULO control environment may result in difficulties in managing funds, improper payments, inaccurate budgetary reports, and violations of Federal regulations.

The AOC records obligations in its financial management system, Momentum®, when it enters into an agreement, such as a contract or purchase order, to purchase goods or services. Once recorded, obligations remain open until they are fully reduced by disbursements, de-obligated, or the appropriation funding the obligations is closed. As invoices are received and payments are made, obligations are liquidated by the amount of the payments. Generally, ULOs represent the cumulative amount of orders, contracts, and other binding agreements for which payment has not been made.

Finding: The AOC reported approximately 8,050 ULOs worth \$407.8 million as of June 30, 2020. The validity and liquidation status of a judgmentally selected sample of 27 ULOs with a recorded value of \$4.9 million was reviewed with a focus placed on ULOs that did not have activity, including liquidations, within the last 12 months. Kearney identified 15 ULOs with a recorded value of approximately \$2.7 million that were invalid and should have been de-obligated by the AOC as of June 30, 2020 as obligations were not active and future activity was not anticipated.

Recommendation: Kearney recommends that the AOC take steps to strengthen and better integrate the obligation process, including the following:

1. Enforce the AOC Order 30-1 requiring a review of ULOs. Consider drafting a standard operating procedure (SOP) to simplify the periodic review process for the status of ULOs and to ensure appropriate contract personnel and jurisdictional account holders communicate when funds are no longer valid. The process should include the requirement to provide documentation of the review of the status for all ULO balances that lack expenditure activity for a prolonged period.
2. Conduct appropriate training and perform formal communication (e.g., correspondence, minutes), on a periodic basis, to applicable AOC personnel (e.g., Contracting Officers, Contracting Officers Representatives) to ensure proper execution over the monitoring of ULO balances, and timely de-obligations of invalid ULO balances. Training should include information on the AOC's ULO review process, specifically on how to execute review, in addition to understanding the importance of de-obligating unneeded funds in a timely manner.
3. Continue to develop an automated solution through joint efforts of the Chief, Acquisition of Architecture, Engineering and Construction Services Division; Chief,

Acquisition of Supplies, Services, and Material Management Division or their representative; and the Accounting and Finance Officer.

3. Financial Reporting/Payroll

Payroll Non-Compliance

Background: Leave is an earned entitlement for employees, and various types of leave are available to employees of the AOC. Included are annual leave, sick leave, leave without pay, court leave, military leave, leave taken under the Family and Medical Leave Act of 1993 and administrative leave. All leave is subject to approval by a supervisor, depending on the reasons for absence from work. An employee may use annual leave for vacations, rest and relaxation, and personal business or emergencies. An employee has a right to take annual leave, subject to the right of the supervisor to approve the time at which annual leave may be taken. An employee will receive a lump-sum payment for accrued and unused annual leave when he/she separates from Federal service or enters on active duty in the Armed Forces and elects to receive a lump-sum payment.

In addition, AOC provides overtime pay to employees to address emergency situations, deliver essential services, provide holiday coverage, and perform other business needs that require employees to work beyond their normal schedule. Overtime pay provided under Title 5 of the United States Code is pay for hours of work officially ordered or approved in excess of eight hours in a day or 40 hours in an administrative work week. AOC operational requirements may sometimes make it necessary to authorize overtime work for its employees. Generally, overtime should be minimized to contain AOC costs and be authorized only when essential work cannot be accomplished during regular work hours. AOC overtime costs can be managed with careful planning of work requirements, appropriate work schedules and scheduling leave, and other absences.

Finding: Documentation was not available to fully support payroll actions, including prior approval of leave and overtime, for nine of 105 biweekly employee pay periods tested. These nine timesheets with errors included a total of 10 exceptions. An additional analysis of only overtime transactions revealed that for 23 employees selected with overtime from October 1, 2019 to June 11, 2020, involving 18 pay periods, overtime was not preapproved in 25 instances (out of a total of 97 biweekly employee pay periods reviewed). The instances of noncompliance are detailed below:

- Payroll testing – Of the 10 exceptions related to the overtime and annual leave approvals, there were:
 - Three instances of the overtime request being submitted or approved late
 - Three instances when a supervisor did not provide approval for the annual leave recorded on the Web Time and Attendance (WebTA) timesheet outside of the regular timesheet certification process
 - Four instances of the annual leave request being submitted or approved after use
- Overtime testing – Of the 25 exceptions related to the overtime approvals:
 - There were two instances when a supervisor did not provide approval for the overtime recorded on the WebTA timesheet outside of the regular timesheet certification process

- There were 22 instances of the overtime request being submitted or approved after use. Of these 22 instances, two were for a group of eight employees
- There was one instance when the actual overtime hours exceeded the number of hours approved for overtime.

Recommendation: Kearney recommends that AOC perform the following:

1. Ensure that the Human Capital Management Division (HCMD) reviews the policies and procedures related to overtime and leave and make updates if considered appropriate.
2. Require AOC managers, supervisors, and timekeepers to adhere to the policies and procedures put in place for supervisors and responsible parties in order to properly monitor the overtime and leave of absence use in their jurisdictions.
3. Ensure that AOC jurisdictional leaders reinforce to their managers, supervisors, timekeepers, and employees the importance of following the leave and overtime approval process by frequently communicating and meeting with personnel responsible for monitoring overtime and leave use. Jurisdictional leaders should have situational awareness of instances where overtime and leave requests are not being approved in accordance with AOC Orders 550-1 and 630-1, respectively.
4. If overtime or leave cannot be approved in advance, document and maintain an explanation for the delay. Hard copy requests and approvals should be retained in a location that is easily available upon request or annotated in the remarks section in WebTA if overtime or leave requests are requested and approved in the system.

4. IT/Service Providers

Timely Review and Analysis of Service and Subservice Organizations

Background: Service organizations provide business support and controls over functions, such as financial reporting, software, platform, and infrastructure services to user entities. This support can include the operational processing of financial transactions. In some cases, the service organization will contract with another service organization (commonly referred to as a subservice organization) to perform certain processing functions, including the implementation of internal controls on behalf of the primary service organization. As a result, user entities, including the AOC, are required to consider the impact of both the service and subservice organization's controls on the user entity's control environment.

Service organizations provide user entities with a System and Organization Controls (SOC) 1® report that includes: a description of the system, a description of the controls tested and the results of those controls, information regarding any control weaknesses that were identified, and any additional information necessary to provide a complete understanding of the report. Often, subservice organizations also engage a service auditor to perform a SOC 1® review for its users.

The United States Department of the Treasury (Treasury) provides the Invoice Processing Platform (IPP) to Federal agencies, including the AOC, as a method for vendors to submit invoices to Federal agencies for goods and services provided. This system also allows Treasury to monitor and withhold payments to vendors when they owe the Federal Government money from other activities. The AOC used IPP for fiscal year (FY) 2020 and imported IPP data into the Momentum financial system to record Accounts Payables, expenses, and other financial transactional details. The AOC relies on the integrity of data from IPP to provide accurate financial information for consolidation into financial statements and reporting.

The IPP, owned by Treasury, is one of the AOC's service providers. IPP uses Treasury Web Application Infrastructure (TWAI) as a subservice provider. TWAI uses further subservice providers, including National Incident Response Team. Collectively, the IPP and TWAI SOC 1® reports provide assurance of the controls established by Treasury to protect transactions processed by IPP for the AOC. A complete and timely SOC 1® report, combined with periodic communication between the service and user organizations, supports the user entity's understating of the controls that were tested and the results of those tests, and supports the appropriate identification and implementation of any necessary compensating controls.

The United States Department of Agriculture (USDA) National Finance Center (NFC) provides payroll services to Federal agencies, including the AOC. The NFC receives timesheet data from the AOC instance of WebTA and uses personnel data provided by AOC via the NFC-managed EmpowHR application to calculate AOC payroll expenses. The EmpowHR application includes leave, earnings, and personnel action data, which is input and modified by the AOC HCMD personnel granted access to the application under agreement between the NFC and the AOC. The NFC provides assurance over these processes and systems in its Payroll and Personnel System SOC 1® report, which is limited in distribution and available upon request from the USDA Office of Inspector General. The USDA NFC Payroll and Personnel System SOC 1® report includes assurance statements and an opinion over the fairness in the presentation, suitability of design, and operating effectiveness of controls for the EmpowHR and related payroll systems.

In FY 2019, the AOC established a process to obtain and review assurance over Treasury's IPP system controls and to perform regular monitoring over the Treasury and IPP control environments. Similarly, prior to FY 2019, the AOC implemented a similar process to obtain and review similar assurance from the USDA NFC for its Payroll and Personnel System.

Finding: The AOC did not adequately evaluate the internal controls implemented for the Treasury IPP and Treasury's subservice organization, and USDA NFC in the absence of timely and complete SOC 1® reports in FY 2020. Instances of noncompliance are detailed below:

- AOC management did not obtain the IPP SOC 1® report until October 29, 2020, nearly five months after the end of the SOC examination period.
- Management has not obtained access to or completed a review of the TWAI subservice organization SOC 1® report.
- The USDA NFC provided its SOC 1® report to AOC on November 6, 2020, five months after the end of the SOC examination period.

Both the IPP and TWAI SOC 1® reports failed to include key information necessary to support an effective review and analysis of the reports. Specifically, the IPP SOC 1® report did not include an explicit conclusion related to the results of testing for all controls presented within the SOC 1® report, the service organization's management response, or any associated Corrective Action Plans. In addition, the TWAI SOC 1® report was redacted and did not include the system description or the description and summary of controls and test results. The TWAI SOC 1® contained references to several subservice organizations; however, due to the redaction of the TWAI SOC 1® report, the extent of the services provided and the relevance of those services to AOC via the IPP and TWAI control environment is unknown.

AOC management did not effectively monitor its Treasury and USDA NFC service organization throughout the period. Specifically, AOC management failed to obtain timely information from the USDA NFC service organization regarding control deficiencies identified during the examination period prior to the issuance of the SOC 1® report. As a result, management was not aware of the adverse opinion and the service auditor's conclusions that NFC control objectives

were not met and controls were not reliable. Furthermore, management did not react timely to the emerging risk of a delayed SOC 1 ® report and loss of reliance on service organization controls by identifying and implementing mitigating controls to replace those normally performed at the service organization.

Recommendation: Kearney recommends that AOC management perform the following:

1. Ensure that AOC staff responsible for evaluating SOC 1® reports adequately understand the impact of controls performed by subservice organizations on AOC's financial systems and consider whether the absence of SOC 1® testing of these controls requires implementation of additional Complementary User Entity Controls (CUEC).
2. Determine whether the NFC, IPP, and subservice provider SOC 1® reports will be delivered in a timely manner and contain the following information required for an effective review and analysis:
 - a. Complete system description
 - b. Description of controls tested and the results of those tests
 - c. Applicable management responses
 - d. Incorporate any applicable changes to IPP and TWAI subservice providers to the AOC IPP risk assessment that impacts the AP financial statement assertion for transactions through IPP
3. Complete an IPP/TWAI-specific risk assessment to ensure implementation of key controls relevant to the AP financial statement assertion (e.g., through complete and timely SOC 1® reports and/or internal AOC CUECs). If the AOC becomes aware that the content of IPP/TWAI-related SOC 1® reports will continue to be provided in an untimely manner or presented in redacted format, AOC management should implement, through its risk assessment, a process to separately identify and assess mitigating and compensating controls to its environment. Additionally, for known control deficiencies at the service and key subservice providers, the AOC should identify compensating control(s) to mitigate the risks within the AOC control environment.
4. Complete an NFC-specific risk assessment to ensure implementation of key controls relevant to the Payroll financial statement assertion (e.g., through complete and timely SOC 1® reports and/or internal AOC CUECs). If the AOC becomes aware that the content of NFC-related SOC 1® reports will continue to be provided in an untimely manner, AOC management should implement, through its risk assessment, a process to separately identify and assess mitigating and compensating controls to its environment. Additionally, for known control deficiencies at the service and key subservice providers, the AOC should identify compensating control(s) to mitigate the risks within the AOC control environment.

NEW MANAGEMENT LETTER COMMENTS

1. IT/WebTA

Deficiencies in WebTA Configuration Management and Patching

Background: Patch management is the process of identifying and implementing software security code changes to prevent and deter the exploitation of system vulnerabilities. Effective patch management requires the organization to stay apprised of existing vulnerabilities and corresponding patches, determining which patches are appropriate to the computing environment, and applying patches in a timely manner. This includes prioritizing security patches over functional patches and applying patches within organizationally defined timelines.

The Office of the Chief Administrative Officer Information Technology Division (ITD) operates and maintains the AOC computing environment. WebTA is a Commercial-off-the-Shelf product hosted by the AOC within its computing environment. WebTA functionality includes electronic recording of biweekly time and leave data, leave requests, and validation of timesheets. The AOC's HCMD is the business owner for WebTA and relies on the ITD for hosting and monitoring services of WebTA.

The ITD maintains responsibility for and operates the Oracle 12c database software used for the WebTA application. These responsibilities include the timely application of software security patches released by the vendor, defining the software configuration baseline, and monitoring for compliance with the configuration baseline.

Finding: Kearney noted only two out of the four released quarterly Oracle patch bundles were installed during FY 2020. Management indicated that the Oracle quarterly patch bundles were not installed due to the following reasons:

- Oracle vendor support had expired and management was unable to download patches until the support was renewed
- There was a new Oracle Data Guard High Availability production server ready for migration that was fully patched, so management decided to migrate without patching the current production server; however, the migration was still pending (in test environment) at the time of testing.

Recommendation: Kearney recommends that the AOC perform the following:

1. Update AOC patching guidance by setting specific timelines for implementation related to high-risk patches.
2. Prioritize application of specific patches based on the security impacts, versus the functional impacts of the patch application.
3. Implement critical security patches within prescribed timelines, remediate vulnerabilities through configuring the software (e.g., turning off or limiting access to ports or services), or obtain and document the open vulnerabilities in a Plan of Action and Milestones.

PRIOR-YEAR CLOSED MANAGEMENT LETTER COMMENTS

There are no prior-year closed Management Letter control deficiencies.

PRIOR-YEAR MANAGEMENT LETTER RECOMMENDATIONS STATUS

| Prior Year Recommendation (FY 2019) | Prior Year Recommendation Status | Summary of Change |
|--|----------------------------------|---|
| 1 (Modified Repeat Condition): Deficiencies in Momentum Access Controls | | |
| 1. Ensure that Momentum user administration guidance and procedures are updated to reflect current processes and controls, including timelines for removing roles and deactivating access resulting from recertification responses and personnel separation actions. | Open: Modified Repeat | Updated to address account provisioning process gaps |
| 2. Require, document and maintain approvals for Momentum access modifications in addition to original account provisioning actions. | Open | No Change |
| 3. Recertify all active Momentum users annually and remove unnecessary accounts within reasonable timelines. | Closed | N/A |
| 4. Disable accounts for separated, inactive, and re-assigned personnel consistently and timely. | Closed | N/A |
| 2 (Modified Repeat Condition): Untimely Deobligation of Funds | | |
| 1. Enforce the Architect of the Capitol (AOC) Order 30-1 requiring a review of unliquidated obligations (ULO). Consider drafting a standard operating procedure (SOP) to simplify the periodic review process for the status of ULOs and to ensure appropriate contract personnel communicate when funds are no longer valid. The process should include the requirement to provide documentation of the review of the status of the ULO balances that lack of expenditure activity for a prolonged period. | Open: Modified Repeat | Updated to include communication with jurisdictions |
| 2. Conduct appropriate training and perform formal communication (e.g., correspondence, minutes), on a periodic basis, to applicable AOC personnel (e.g., Contracting Officers, Contracting Officer's Technical Representatives [COTR]) to ensure proper execution over the monitoring of ULO balances, and timely de-obligations of invalid ULO balances. Training should include information on the AOC's ULO review process, specifically on how to execute review, in addition to understanding the importance of de-obligating unneeded funds in a timely manner. | Open: Modified Repeat | Updated position title from COTR to COR |
| 3. Continue to have the Associate Chief of Acquisitions and Material Management Division (AMMD) and the Accounting and Finance Officer work jointly to develop an automated solution. | Open: Modified Repeat | Updated names of offices that changed as part of organization-wide reorganization |
| 3 (Modified Repeat Condition): Payroll Noncompliance | | |
| 1. The Human Capital Management Division should review the policies and procedures related to overtime and leave and make updates if considered appropriate. | Open: Repeat | N/A |
| 2. AOC managers, supervisors, and timekeepers must adhere to the policies and procedures put in place for supervisors and responsible parties in order to properly monitor the overtime and leave of absence use in their jurisdictions. | Open: Repeat | N/A |
| 3. AOC jurisdictional leaders should reinforce to their managers, supervisors, timekeepers, and employees the | Open: Repeat | N/A |

| Prior Year Recommendation (FY 2019) | Prior Year Recommendation Status | Summary of Change |
|--|----------------------------------|-------------------|
| <p>importance of following the leave and overtime approval process by frequently communicating and meeting with personnel with responsibility to monitor overtime and leave use. Jurisdictional leaders should have situational awareness of instances where overtime and leave requests are not being approved in accordance with AOC Orders 550-1 and 630-1, respectively.</p> | | |
| <p>4. If overtime or leave cannot be approved in advance, document and maintain an explanation for the delay. Hard-copy requests and approvals should be retained in a location that is easily available upon request or annotated in the remarks section in WebTA if overtime or leave requests are requested and approved in the system.</p> | <p>Open: Repeat</p> | <p>N/A</p> |

Acronyms and Abbreviations

| | |
|----------|---|
| AOC | Architect of the Capitol |
| BFS | Bureau of the Fiscal Service |
| CGI | Consultants to Government and Industries Technologies and Solutions, Inc. |
| CUEC | Complementary User Entity Controls |
| FY | Fiscal Year |
| GAO | U.S. Government Accountability Office |
| HCMD | Human Capital Management Division |
| IPP | Invoice Processing Platform |
| IT | Information Technology |
| ITD | Information Technology Division |
| Kearney | Kearney & Company, P.C. |
| LBFMS | Legislative Branch Financial Management System |
| NFC | National Finance Center |
| SOC | Service Organization Controls |
| SOP | Standard Operating Procedure |
| Treasury | United States Department of the Treasury |
| TWAI | Treasury Web Application Infrastructure |
| ULO | Unliquidated Obligations |
| USDA | United States Department of Agriculture |
| WebTA | Web Time and Attendance |



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