U.S. DEPARTMENT OF TRANSPORTATION
OFFICE OF INSPECTOR GENERAL

Quality Control Review of the Management Letter for the National Transportation Safety Board's Audited Financial Statements for Fiscal Years 2020 and 2019

Report No. QC2021016

February 1, 2021

Quality Control Review of the Management Letter for the National Transportation Safety Board's Audited Financial Statements for Fiscal Years 2020 and 2019

Required by the Accountability of Tax Dollars Act of 2002

QC2021016 | February 1, 2021

What We Looked At

This report presents the results of our quality control review (QCR) of Allmond & Company, LLC's management letter regarding the audit it conducted, under contract with us, of the National Transportation Safety Board's (NTSB) financial statements for fiscal years 2020 and 2019. In addition to its audit report on NTSB's financial statements, Allmond issued a management letter that discusses internal control matters that it was not required to include in its audit report.

What We Found

Our QCR of the management letter disclosed no instances in which Allmond did not comply, in all material respects, with generally accepted Government auditing standards.

Recommendations

Allmond made eight recommendations in its management letter. NTSB concurred with all eight recommendations.

February 1, 2021

The Honorable Robert L. Sumwalt, Chairman
National Transportation Safety Board
490 L'Enfant Plaza, SW
Washington, DC 20594

Dear Chairman Sumwalt:

I am pleased to transmit the enclosed management letter related to the audit of the National Transportation Safety Board's (NTSB) financial statements for fiscal years 2020 and 2019. Allmond & Company, LLC, of Landover, MD, completed the audit under contract with us. The contract required Allmond to perform the audit in accordance with generally accepted Government auditing standards and Office of Management and Budget's Bulletin 19-03, *Audit Requirements for Federal Financial Statements*. Allmond issued an auditor's report[1] that included a clean (unmodified) opinion on NTSB's financial statements.

Allmond also issued, and is responsible for, a management letter, dated November 6, 2020 (see enclosure), identifying four internal control matters that require NTSB management's attention. Allmond was not required to include these matters or the related recommendations in its auditor's report.

We performed a quality control review of the letter and related audit documentation.

Allmond's Management Letter

In its management letter, Allmond reported the following matters involving NTSB's internal control and operations that require management's attention.

[1] See *Quality Control Review of the Independent Auditor's Report on the National Transportation Safety Board's Audited Financial Statements for Fiscal Years 2020 and 2019* (OIG Report Number QC2021004), November 10, 2020.

Federal Personnel Payroll System (FPPS) User Terminations

Allmond identified two users—one employee and one contractor—that separated from the Agency but whose user access forms were not submitted in a timely manner to terminate their access to FPPS. Termination of users' access to FPPS was not processed concurrently with the users' separation from the Agency and the removal of access to other NTSB systems. NTSB relies on its service provider to terminate an employee's user access to FPPS when NTSB initiates a personnel action related to separation from the Agency, such as retirement, transfer, or termination. NTSB did not always submit the personnel actions to FPPS in a timely manner. NTSB reviews account access only during its quarterly reviews of FPPS access and annual recertification—a process that may result in untimely submissions of personnel actions to the service provider.

Tracking and Collection of Reimbursable Agreements

In a sample of four reimbursable agreements, the billing and collection process of two was not timely, resulting in an understatement of earned revenues. NTSB's reimbursable agreements summary tracking report indicated that one of the agreements had a zero balance; as a result, NTSB did not initiate the collection process. Agreements for which the periods of performance had ended were not compared to the general ledger to verify that earned revenues were complete, billed, and collected in a timely manner.

Oracle Federal Financials (OFF) New User Account Authorizations

Allmond found that 1 of 18 users reviewed was granted a system access permission that exceeded the access requested and least privilege guidelines. NTSB did not identify the user's unauthorized system access during its quarterly monitoring of user permissions performed in February 2020 and certified in March 2020. NTSB's service provider, the Department of Interior's Business Center (IBC), granted additional user permission in error while processing the user access request form submitted by the Agency. NTSB did not perform a review of OFF system access after IBC processed the access request forms to verify that the access granted agreed with the requests. The quarterly monitoring of user permissions did not appear to include a review of the user's access on the permissions/least privilege level.

Computation and Review of Imputed Costs and Financing Sources

NTSB inadvertently deleted the agency contribution cost factor of 7 percent from its Civil Service Retirement System computation spreadsheet. As a result, total contributions were understated by $78,565. The reviewers of the resulting journal voucher and supporting schedules did not detect the omission during the review process. Additionally, NTSB incorrectly included gross pay for employees who were not contributing to the Federal Employees Retirement System (FERS) as a component of basic pay when computing the service cost attributed to FERS, resulting in a net overstatement of $23,951.

Recommendations

Allmond made eight recommendations to enhance NTSB's policies and procedures over financial, accounting, and system controls:

1. Redesign the agency's personnel action process to ensure that the submission of a Request for Personnel Action form immediately is processed promptly upon the notification of an employee's separation or termination.
2. Redesign the agency's FPPS user termination process to require the completion and submission of a FPPS User Access Form to the service provider immediately upon separation of a FPPS user from the agency.
3. Perform a review of its Reimbursable Agreements Summary report to verify that the open balance amount for each agreement is correct.
4. Perform a review of agreements for which goods or service have been provided to ensure that billing and collection procedures have been completed or initiated.
5. Record an accrual for earned revenue that has not been collected as of the end of the reporting period.
6. Perform a review of the user's system access immediately after each OFF User Access Form is processed by DOI IBC to ensure that only the permissions requested were granted.
7. Redesign the OFF quarterly review process to include a review of each employee's system permissions to verify that all users' access permissions

granted do not exceed the permissions requested and least privilege guidelines.

8. Enhance its existing internal control procedures over the review and approval of journal vouchers to ensure that the basic pay data used to compute imputed costs is complete and accurate and all cost factors are included in the calculation.

NTSB officials concurred with these eight recommendations and committed to implementing corrective actions.

Results of Quality Control Review

We performed a quality control review (QCR) of Allmond's management letter and related documentation. Our QCR disclosed no instances in which Allmond did not comply, in all material respects, with generally accepted Government auditing standards.

We appreciate the cooperation and assistance of NTSB's representatives and Allmond. If you have any questions about this report, please call me at (202) 366-1407.

Sincerely,

Louis C. King
Assistant Inspector General for Financial Audits

Enclosure

Enclosure. Independent Auditor's Management Letter

NATIONAL TRANSPORTATION SAFETY BOARD
MANAGEMENT REPORT
SEPTEMBER 30, 2020

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MANAGEMENT LETTER REPORT

Chairman, National Transportation Safety Board
Inspector General, U.S. Department of Transportation

We audited the National Transportation Safety Board (NTSB) financial statement as of September 30, 2020 and for the year then ended and issued our report dated November 6, 2020 under separate cover.

In planning and performing our audit, we considered NTSB's internal controls to determine auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal controls. Though not considered to be material weaknesses or significant deficiencies, we noted additional matters involving internal control that are presented in this letter for NTSB management's attention and consideration. Exhibit I presents the status of prior year findings and recommendations.

The purpose of this report is solely for the information and use of NTSB management. We appreciate your assistance and cooperation during the audit and look forward to serving you in the near future.

Sincerely,

Allmond & Company, LLC

Lanham, MD
November 6, 2020

Allmond & Company audited the accompanying balance sheet of the National Transportation Safety Board (NTSB) as of September 30, 2020 and 2019, and the related statements of net cost, statements of changes in net position, and statements of budgetary resources for the years then ended (the financial statements).We noted four additional matters involving NTSB's internal controls and/or operations that we believe warrant management's attention; however, none of these issues were considered significant deficiencies and/or material weaknesses.

Under standards issued by the American Institute of Certified Public Accountants, a deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or to detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit the attention by those charged with governance. There were no significant deficiencies or material weaknesses noted during our audit of NTSB's FY 2020 financial statements.

We noted the following control deficiencies during our audit:

1. Federal Personnel Payroll System (FPPS) User Terminations Not Initiated Timely
2. Improvements Needed Over the Tracking and Collection of Reimbursable Agreements
3. Unauthorized Oracle Federal Financials (OFF) New User Account Permissions
4. Computation and Review of Imputed Costs and Financing Sources

These conditions are discussed in detail in the findings outlined below:

FINDING 1: Federal Personnel Payroll System (FPPS) User Terminations Not Initiated Timely

CONDITION:

During our review of National Transportation Safety Board (NTSB) fiscal year (FY) 2020 user access permissions for the Federal Personnel Payroll System (FPPS), we noted the following:

- For two of the five FPPS users who separated from the agency during FY 2020, a user access form or personnel action was not initiated timely to terminate the user's access to FPPS. One of the terminated users was an NTSB employee; the other was a contractor.

- The number of days between the date of separation and the initiation of the user access termination process was 24 days for the separated employee and 53 day for the separated contractor.

CRITERIA

National Institute of Standards and Technology (NIST) Special Publication (SP) 800-53, Revision 4, Security and Privacy Controls for Federal Information Systems and Organizations, Section AC-2, Account Management, states:

> "The organization:
>
> Creates, enables, modifies, disables, and removes information system accounts in accordance with NTSB's Information Technology Identification and Authentication Policy and the security requirements of the hosting entity/shared service provider, the U.S. Department of the Interior (DOI) Interior Business Center (IBC)."

The U.S. Department of the Interior (DOI) Interior Business Center (IBC) Standardized Service Level Agreement (SLA) for Fiscal Year 2020, Section XII. Appendix A, Section II.B, Customer Responsibilities for Personnel and Payroll Systems and Services, states that NTSB must:

> "Provide for the transmission of input data to the IBC computer facility according to the Personnel/Payroll System Biweekly Processing Schedule. Both parties must agree to any changes to this schedule."

NTSB FPPS Standard Operating Procedure, implemented April 1, 2018, states, "The FPPS account/User ID must be deleted if an employee no longer needs access to FPPS. The Senior SPOC will obtain the approval of the Data Custodian and remove the user's access in FPPS. An account deletion request will be sent to the IBC to remove the employee from the security module."

CAUSE

- Termination of user access to the FPPS system is not processed concurrently with the users' separation from the agency and the removal of access to other NTSB systems.
- NTSB relies on its service provider to terminate an employee user's access to FPPS when a personnel action relating to separation from the agency (e.g., retirement, transfer, or other termination action) is initiated by NTSB. Because the personnel action was not submitted timely, the service provider's control could not operate as intended.
- NTSB reviews the account access for contractors only during its quarterly review of FPPS system access and annual recertification processes, which may result in termination requests not being submitted to the service provider timely.

EFFECT

The following effects could negatively impact the accuracy and integrity of the FPPS system and data:

- Termination of separated employees' and contractors' access to the NTSB system without also terminating the FPPS user account could result in unauthorized use of the account by third-parties who have access to the NTSB FPPS access point using the separated employee or contractor's FPPS account during the period between the individual's separation and the date that the FPPS user account was terminated.
- Permission settings in FPPS allow a user to either initiate or approve transactions, but not both. This segregation of duties control could be circumvented if a separated user's account were used by a third party with complementary permissions.

RECOMMENDATION

We recommend that NTSB:

- Redesign the agency's personnel action process to ensure that the submission of a Request for Personnel Action form immediately is processed promptly upon the notification an employee's separation or termination.
- Redesign the agency's FPPS user termination process to require the completion and submission of an FPPS User Access Form to the service provider immediately upon separation of an FPPS user from the agency.

MANAGEMENT RESPONSE

NTSB has reviewed the findings and concurs with the condition.

NTSB will:

1. Review the procedures and options to terminate user access to FPPS and accounts so that an improved workflow and notification process will result in appropriate and timely termination of accounts.
2. Update the standard operating procedures to further clarify the timing and steps necessary for terminating user access and accounts and identify contractors, as well as employees.

AUDITORS' RESPONSE

We will conduct follow-up procedures in FY 2021 to determine whether corrective actions have been developed and implemented.

FINDING 2: Improvements Needed Over the Tracking and Collection of Reimbursable Agreements

CONDITION

During our interim review of National Transportation Safety Board (NTSB) fiscal year (FY) 2020 reimbursable agreements, we selected 4 samples for testing. We noted that:

- For 2 of the 4 reimbursable agreements, the billing and collection process was not initiated timely, resulting in an understatement of earned revenue. The services were provided on October 24, 2019 and March 3-6, 2020.

CRITERIA

Statement of Federal Financial Accounting Standards (SFFAS) Number (No.) 1, *Accounting for Selected Assets and Liabilities,* Section 41, Recognition of Receivables, states:

> "A receivable should be recognized when a federal entity establishes a claim to cash or other assets against other entities, either based on legal provisions, such as a payment due date, (e.g., taxes not received by the date they are due), or goods or services provided."

Statement of Federal Financial Accounting Standards (SFFAS) Number (No.) 7, *Accounting for Revenue and Other Financing Sources,* Section 34, Recognition and Measurement of Exchange Revenue*,* states:

> "Revenue from exchange transactions should be recognized when goods or services are provided to the public or another Government entity at a price."

The Government Accountability Office (GAO), Standards for Internal Controls in the Federal Government, (issued September 2014), Principle 10 – *Design Control Activities, 10.03, Accurate and Timely Recording of Transactions*, states:

> "Transactions are promptly recorded to maintain their relevance and value to management in controlling operations and making decisions. This applies to the entire process or life cycle of a transaction or event from its initiation and authorization through its final classification in summary records. In addition, management designs control activities so that all transactions are completely and accurately recorded."

NTSB Operations Bulletin CFO-GEN-020, Collections, Section 7A (6), Procedures for Collecting, states:

> "b. AD-10 initiates the billing/collection process by sending CFO and IBC a confirmation of the short-term rental agreement within 3 business days after each short-term rental agreement ends.
>
> c. AD-10 follows up with IBC and CFO until each agreement is fully collected and posted in the financial system."

NTSB Operations Bulletin CFO-GEN-011, Inter-Agency Agreements, Section A, Non-Recurring Services, states:

> "9) Upon completion of the work or at billing intervals provided by the agreement, the program manager shall submit information needed to process the collection to the Interior Business Center, with copies to the Office of the Chief Financial Officer.

NTSB Operations Bulletin CFO-GEN-020, Collections, Section 7C (2), Procedures for Reconciliation and Reporting, states:

> "g. CFO-20 accrues Revenue, records Unbilled Accounts Receivable, and makes allocations available for obligation (GL 131001/GL 52001/GL 425101/GL 421001) if services have been delivered or subleased space has been occupied but billing papers have not been sent to federal agency customers."

<u>CAUSE</u>

- NTSB's Reimbursable Agreements Summary tracking report indicated the open (i.e., unbilled and uncollected) amount to be $0 for one of the agreements in error; therefore, NTSB did not initiate the collection process.
- Agreements for which the period of performance had ended were not reviewed against the general ledger to ensure that earned revenue was billed and collected timely.
- Where the billing and collection process for completed agreements was incomplete, an accrual entry was not recorded in the general ledger.

EFFECT

There is an increased risk of material misstatements of the balances reported on the Balance Sheet, Statement of Net Cost, and Statement of Net Position as follows:

- The account balances for Accounts Receivable and Revenue from Services Provided were understated by a known amount of +/- $7,629.10.

RECOMMENDATION

We recommend that:

- NTSB perform a review of its Reimbursable Agreements Summary report to verify that the open balance amount for each agreement is correct;
- NTSB perform a review of agreements for which goods or service have been provided to ensure that billing and collection procedures have been completed or initiated; and
- NTSB record an accrual for earned revenue that has not been collected as of the end of the reporting period.

MANAGEMENT RESPONSE

NTSB agrees with the auditor's findings and recommendations. We will institute new control procedures before the end of fiscal year 2020 to ensure the status of each agreement is verified, collections are accomplished as appropriate, and revenue is correctly recognized.

AUDITORS' RESPONSE

We will conduct follow-up procedures in FY 2021 to determine whether corrective actions have been developed and implemented.

FINDING 3: Oracle Federal Financials (OFF) New User Account Authorizations

CONDITION

During our review of National Transportation Safety Board (NTSB) fiscal year (FY) 2020 user access permissions for the Oracle Federal Financials (OFF) system, we noted the following:

- 1 of the 18 users reviewed was granted a system access permission that exceeded the access requested and least privilege guidelines.
- The user's unauthorized system access permission was not identified during the quarterly monitoring of user permissions that was performed in February 2020 and certified in March 2020.

CRITERIA

National Institute of Standards and Technology (NIST) Special Publication (SP) 800-53, Revision 4, Security and Privacy Controls for Federal Information Systems and Organizations, Section AC-2, Account Management, states:

> "The organization:
>
> Creates, enables, modifies, disables, and removes information system accounts in accordance with NTSB's Information Technology Identification and Authentication Policy and the security requirements of the hosting entity/shared service provider, the U.S. Department of the Interior (DOI) Interior Business Center (IBC)."

NTSB Operations Bulletin CIO-GEN-003, Information Technology Identification and Authentication Policy, Section 6, Responsibilities, subsection E states that System Owners shall,

> "6. Create and maintain a current list of authorized users for their systems, as well as documentation to support account requests, access privileges, and deletions.
>
> 8. Determine whether duties are appropriately segregated and enforced, including: A. analyzing operations; B. identifying incompatible duties; C. assigning incompatible duties to different individuals or groups; and, D. verifying that users have only the system privileges that are needed to perform their assigned duties (least privilege)."

CAUSE

- NTSB's service provider, the Department of the Interior (DOI) Interior Business Center (IBC), granted additional user permission in error while processing the user access request form submitted by the agency.
- NTSB management did not perform a review of OFF system access following the DOI IBC service center's processing of the service request to ensure that the system access granted agreed with the Oracle Financial System Access Request Form.
- NTSB management did not apply an appropriate level of precision when performing the quarterly monitoring of user permissions, as the monitoring control did not appear to include a review of the user's access on the permissions/least privilege level.

EFFECT

System access permissions granted in excess of permissions requested could result in inappropriate access to the OFF system. This could negatively impact the accuracy, or integrity of the OFF system and financial data.

RECOMMENDATION

We recommend that NTSB:

- Perform a review of the user's system access immediately after each OFF User Access Form is processed by DOI IBC to ensure that only the permissions requested were granted.
- Redesign the quarterly review process to include a review of each employee's system permissions to verify that all users' access permissions granted do not exceed the permissions requested and least privilege guidelines.

MANAGEMENT RESPONSE

NTSB concurs with the findings and recommendations. The mistake was the result of human error at IBC in failing to follow existing procedures. IBC has re-emphasized to their staff the importance of making sure OFF accesses are set up correctly in accordance with submitted user access requests. CFO will emphasize to the offices the need for careful review of the access information provided for the quarterly access reviews.

AUDITORS' RESPONSE

We will conduct follow-up procedures in FY 2021 to determine whether corrective actions have been developed and implemented.

FINDING 4: Computation and Review of Imputed Costs and Financing Sources

CONDITION

During our interim review of National Transportation Safety Board (NTSB) fiscal year (FY) 2020 Office of Personnel Management (OPM) Imputed Costs computation, we noted:

- The rate entered in the spreadsheet used by NTSB to calculate the Civil Service Retirement System (CSRS) Employee Contribution Amount was 0%. The correct rate should have been 7%, resulting in an understatement of total contributions in the amount of $78,564.63.
- NTSB included gross pay for retirement code 2 (FICA only) when calculating the Federal Employees Retirement System (FERS) element of Service Cost, resulting in a $25,155.95 overstatement of the Service Cost that was used to compute imputed cost for the first three quarters of FY 2020 and a net effect of $23,950.88. As retirement code 2 employees do not contribute to CSRS or FERS, their gross pay should have been excluded from pension cost computations.

CRITERIA

The Office of Personnel Management's (OPM) CSRS FERS Handbook, Chapter 30, Employee and Agency Contributions, Part 30A2.1-2, states that employing agencies must deduct and withhold 7.0% of basic pay for full (non-Offset) regular CSRS employees and "the employing agency must contribute to the Retirement Fund an amount equal to the retirement deductions withheld from the pay of its employees."

The OPM Benefits Administration Letter 03-309, which provides instructions for computing and accounting for imputed costs, states:

- "Service cost is computed "by multiplying the basic pay paid in the fiscal year for each CSRS and FERS category by the applicable cost factor."
- Basic pay is defined as "the portion of gross pay from which agencies withhold CSRS and FERS deductions."
- "The normal cost factor represents the percentage of basic pay that would have to be remitted by and for covered employees to pay fully the Government's cost to provide a CSRS or FERS benefit."

CAUSE

- NTSB inadvertently deleted the CSRS agency contribution cost factor from its computation spreadsheet and the reviewers of the resulting journal voucher and supporting schedules did not detect the omission during the review process.
- Gross pay for employees who are not contributing to FERS was included as a component of basic pay when computing service cost attributed to FERS.

EFFECT

- NTSBs' adjusted general ledger balances for Imputed Costs and Imputed Financing Sources were misstated by a known amount of $102,516 as of 6/30/20.
- If uncorrected at year-end, the cumulative effect of the errors would have the following impact on NTSB's financial statements and footnotes:
    - Overstatement of Imputed Financing in the Statement of Changes in Net Position;
    - Overstatement of Gross Program Costs in the Statement of Net Costs; b
    - Overstatement of Intragovernmental Gross Costs in the Suborganization Program Costs/Program Costs by Segment footnote to the financial statements;
    - Overstatement of Imputed Financing Sources reported in Reconciliation of Net Cost and Budget Outlays footnote to the financial statements;
    - Overstatement of pension expenses in the Inter-Entity Costs (Imputed Financing) footnote to the financial statements.

RECOMMENDATION

We recommend that the Office of Chief Financial Officer (OCFO) enhance its existing internal control procedures over the review and approval of journal vouchers to ensure that the basic pay data used to compute imputed costs is complete and accurate and all cost factors are included in the calculation.

MANAGEMENT RESPONSE

NTSB concurs with the findings and recommendations. We believe our current journal voucher review controls are appropriate, but agree further action is needed. Therefore we have implemented new controls to ensure the computation of imputed costs is correct. In the spreadsheet used to calculate imputed costs we have locked the cells for the agency contribution cost factors to ensure the rates cannot be accidently erased or changed. We have also coordinated with IBC to modify the report from IBC on which we base the calculation of base pay to exclude retirement code 2 (FICA only) employees. This will prevent us from inadvertently picking up such costs in our calculation. These corrective actions have been completed.

AUDITORS' RESPONSE

We will conduct follow-up procedures in FY 2021 to determine whether corrective actions have been developed and implemented.

The following table provides the fiscal year (FY) 2020 status of all recommendations included in the Independent Auditors' Report on the Commission's FY 2019 Financial Statements (November 6, 2019).

FY 2019 Finding	FY 2019 Recommendation	FY 2020 Status
Improvements Needed over the Preparation and Review of Financial Statement Footnote Disclosures (2019-01)	**Recommendations:** Improve the accuracy and completeness of the agency's financial statements footnotes in accordance with U.S. GAAP and OMB Circular A-136 reporting requirements for the federal government. Specifically, we recommended that management: 1. Enhance existing policies and procedures to ensure that the account balances, line items, and all corresponding balances reported in the agency's trial balance are complete, accurate, and classified according to their economic substance. 2. Enhance existing policies and procedures to ensure that the account balances and line items reported in the financial statement footnotes agree with the agency's adjusted trial balance for the corresponding reporting period.	Closed Closed
Improvements Needed over the Documentation of the Review and Approval of Journal Vouchers (2019-02)	**Recommendations:** Improve the level of precision applied to management's review of manual journal vouchers recorded to the agency's general ledger and document all required levels of review per NTSB policies and procedures. Specifically, we recommended that management: 1. Enforce existing policies and procedures regarding the review and approval of manual journal vouchers to ensure that all required levels of review are completed and the process is properly documented.	Closed

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Our Mission

OIG conducts audits and investigations on behalf of the American public to improve the performance and integrity of DOT's programs to ensure a safe, efficient, and effective national transportation system.

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