



U.S. Department of Agriculture



Office of Inspector General  
Financial Audit Operations

**Statement on Standards for Attestation  
Engagements No. 16 Report on Controls at the  
National Information Technology Center**

Report 88501-1-11  
September 2011



United States Department of Agriculture  
Office of Inspector General  
Washington, D.C. 20250



DATE: September 19, 2011

AUDIT  
NUMBER: 88501-1-11

TO: Christopher L. Smith  
Chief Information Officer  
Office of the Chief Information Officer

ATTN: Sherry Linkins  
Information Resources Management

FROM: Gil H. Harden /s/  
Assistant Inspector General  
for Audit

SUBJECT: Statement on Standards for Attestation Engagements No. 16 Report on Controls at  
the National Information Technology Center

This report presents the results of our Statement on Standards for Attestation Engagements (SSAE) No. 16 examination for the Office of the Chief Information Officer/National Information Technology Center (OCIO/NITC) (formerly referred to as our Statement on Auditing Standards No. 70 [SAS 70] audit at the OCIO/NITC). Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, and relevant attestation standards established by the American Institute of Certified Public Accountants. This report contains the OCIO/NITC systems description and OCIO/NITC management's assertion about whether the description is fairly presented and whether controls are suitably designed and operating effectively to achieve control objectives stated in the description. Additionally, the report includes our unqualified opinion on OCIO/NITC's controls based on the criteria described in its assertion. Furthermore, the report does not contain recommendations. The projection of any conclusions based on our examination findings to future periods are subject to the risk that changes may alter the validity of such conclusions. This report is intended solely for the management of OCIO/NITC, its customer agencies, and their auditors.

We appreciate the courtesies and cooperation extended to us by members of your staff during this engagement.

## **Table of Contents**

<b>Executive Summary .....</b>	<b>1</b>
<b>Independent Service Auditors' Report .....</b>	<b>2</b>
<b>Abbreviations .....</b>	<b>5</b>
<b>Exhibit A: Office of the Chief Information Officer/National Information Technology Center – Management's Systems Description.....</b>	<b>6</b>
<b>Exhibit B: Office of the Chief Information Officer/National Information Technology Center – Management's Assertion .....</b>	<b>37</b>
<b>Exhibit C: Office of Inspector General Tests of the Office of the Chief Information Officer/National Information Technology Center Controls.....</b>	<b>39</b>

## **Executive Summary**

### **Statement on Standards for Attestation Engagements No. 16 Report on Controls at the National Information Technology Center (Report 88501-1-11)**

---

#### **Results in Brief**

This report presents the results of our Statement on Standards for Attestation Engagements No. 16 examination for the Office of the Chief Information Officer/National Information Technology Center (OCIO/NITC). Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, and relevant attestation standards established by the American Institute of Certified Public Accountants.

OCIO/NITC provided us with a description of its systems for the period from July 1, 2010, to June 30, 2011, included as exhibit A, and an assertion, included as exhibit B, about the fair presentation of the description and suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in its description. Our objectives were to obtain reasonable assurance about whether, in all material respects, based on suitable criteria, (1) management's description of OCIO/NITC systems fairly presents the systems that were designed and implemented throughout the period specified in the description; (2) the controls related to the control objectives stated in the description of OCIO/NITC systems were suitably designed throughout the specified period; and (3) the controls operated effectively to provide reasonable assurance that the control objectives stated in the description of OCIO/NITC systems were achieved throughout the specified period.

In our opinion, in all material respects, based on the criteria described in OCIO/NITC's assertion, the description fairly presents OCIO/NITC systems that were designed and implemented throughout the period from July 1, 2010, to June 30, 2011. Also, in our opinion, the controls included in the description were suitably designed and operating effectively to provide reasonable assurance that the associated control objectives would be achieved from July 1, 2010, to June 30, 2011, if user entities effectively applied the complementary controls contemplated in the design of OCIO/NITC controls throughout this period.

#### **Recommendation Summary**

We do not make any recommendations in this report.

# Independent Service Auditors' Report

To: Christopher L. Smith  
Chief Information Officer  
Office of the Chief Information Officer

## Scope

We have examined the Department of Agriculture's Office of the Chief Information Officer/National Information Technology Center (OCIO/NITC) description of its general support systems<sup>1</sup> and eAuthentication application made available to user entities for processing their transactions throughout the period from July 1, 2010, to June 30, 2011, included as exhibit A, and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description. The description indicates that OCIO/NITC considered complementary user entity controls in the design of OCIO/NITC controls. We did not evaluate the suitability of the design or operating effectiveness of such complementary user entity controls.

OCIO/NITC used subservice organizations for data sanitization, disaster recovery, web farm support, and network and internet connectivity. The description in exhibit A includes only the controls and related control objectives of OCIO/NITC and excludes the control objectives and related controls of the specified subservice organizations. Our examination did not extend to controls of the subservice organizations specified by OCIO/NITC.

## OCIO/NITC's Responsibilities

OCIO/NITC has provided an assertion, included as exhibit B, about the fair presentation of the description and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in its description, included as exhibit A. OCIO/NITC is responsible for preparing the description and for the assertion, including the completeness, accuracy, and method of presentation of the description and the assertion; providing the services covered by the description; specifying the control objectives and stating them in the description; identifying the risks that threaten the achievement of the control objectives; selecting the criteria; and designing, implementing, and documenting controls to achieve the related control objectives stated in the description.

## Office of Inspector General's Responsibilities

Our responsibility is to express an opinion on the fairness of the presentation of the description and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description, based on our examination. We conducted our examination in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, and relevant attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform our

---

<sup>1</sup> As shown in the OCIO/NITC description included as exhibit A, those systems are the Mainframe, Telecommunications Network, and Infrastructure Support System.

examination to obtain reasonable assurance about whether, in all material respects, the description is fairly presented and the controls were suitably designed and operating effectively to achieve the related control objectives stated in the description throughout the period from July 1, 2010, to June 30, 2011.

An examination of a description of a service organization's systems and the suitability of the design and operating effectiveness of the service organization's controls to achieve the related control objectives stated in the description involves performing procedures to obtain evidence about the fairness of presentation of the description and the suitability of the design and operating effectiveness of those controls to achieve the related control objectives stated in the description. Our procedures included assessing the risks that the description is not fairly presented and that the controls were not suitably designed or operating effectively to achieve the related control objectives stated in the description. Our procedures also included testing the operating effectiveness of those controls that we consider necessary to provide reasonable assurance that the related control objectives stated in the description were achieved. An examination engagement of this type also includes evaluating the overall presentation of the description and the suitability of the control objectives stated therein, and the suitability of the criteria specified by the service organization and described in exhibit A. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

## **Inherent Limitations**

Because of their nature, controls at a service organization may not prevent, or detect and correct, all errors or omissions in supporting user entities' applications or transactions. Also, the projection to the future of any evaluation of the fairness of presentation of the description, or conclusions about the suitability of the design or operating effectiveness of the controls to achieve the related control objectives is subject to the risk that controls at a service organization may become inadequate or fail.

## **Opinion**

In our opinion, in all material respects, based on the criteria described in OCIO/NITC's assertion in exhibit B:

- The description fairly presents the OCIO/NITC general support systems and eAuthentication application that were designed and implemented throughout the period from July 1, 2010, to June 30, 2011.
- The controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period from July 1, 2010, to June 30, 2011, and user entities applied the complementary controls contemplated in the design of OCIO/NITC controls throughout the period from July 1, 2010, to June 30, 2011.

- The controls tested, which were those OCIO/NITC controls necessary to provide reasonable assurance that the control objectives stated in the description were achieved<sup>2</sup>, operated effectively throughout the period from July 1, 2010, to June 30, 2011.

## **Description of Tests of Controls**

The specific controls tested and the nature, timing, and results of those tests are included in exhibit C.

## **Restricted Use**

This report, including the description of tests of controls and results thereof in exhibit C, is intended solely for the information and use of OCIO/NITC, user entities of OCIO/NITC support systems during some or all of the period from July 1, 2010, to June 30, 2011, and the independent auditors of such user entities, who have a sufficient understanding to consider it, along with other information including information about controls implemented by user entities themselves, when assessing the risks of material misstatements of user entities' financial statements. This report is not intended to be and should not be used by anyone other than these specified parties.

Gil H. Harden /s/  
Assistant Inspector General  
for Audit

September 14, 2011

Washington, D.C.

---

<sup>2</sup> In addition to the OCIO/NITC controls we tested, the effective application of the complementary user entity controls referred to in the scope paragraph of this report is necessary to achieve the related control objectives.

## Abbreviations

---

C&A	certification and accreditation
CSAM	Cyber Security Assessment and Management
eAuth	eAuthentication
FIPS	Federal Information Processing Standards
IS	Information System
IT	Information Technology
NIST	National Institute of Standards and Technology
NITC	National Information Technology Center
OCIO	Office of the Chief Information Officer
POA&M	Plan of Action & Milestones
SDLC	System Development Life Cycle
SSP	System Security Plan
USDA	Department of Agriculture

The subsequent sections of the report exhibit A (pages 6 through 36), exhibit B (pages 37 through 38), and exhibit C (pages 39 through 56) are not being publicly released due to the sensitive security content.