

#74/ Examining Financial Reporting Processes for Effective Internal Control Test Work



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Office of Internal Control, U.S. Coast Guard
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U.S. Coast Guard - Office of Internal Controls

- Ensure key Internal Controls over Financial Reporting (ICOFR) exist, are adequately documented and function effectively
- Test and assess reliability of financial reporting business processes throughout the year (consistent and repeatable)
- Monitor Corrective Action Plans (CAPs) and perform Validation and Verification (V&V)

U.S. Coast Guard - Office of Internal Controls

- Periodic reporting of results internally (Process Owners, CFO and Governance oversight bodies) and externally (DHS)
- Support the growth and increasing integration and relevance of ERM
- Coordinate the Annual Statement of Assurance process

Overview

- Enterprise Risk Management (ERM)
- External Audit and the DHS/FAA
- Process controls and IPE
- Risk Assessment

Overview

- Test of Design (TOD)
- Test of Effectiveness (TOE)
- Corrective Action Plans
- Fraud Considerations
- Wrap-up and Questions

OMB A-123/ Internal Controls

Requirement from OMB Circular A-123

Agencies should provide **reasonable assurance** that the following objectives are being achieved:

- Effectiveness and efficiency of operations
- Reliability of reporting
- Compliance with applicable laws and regulations

OMB A-123/ Internal Controls (Appendix A update, June 2018)

- Requirement to integrate a **risk-based approach** towards meeting strategic, operations, reporting and compliance objectives
- Shift and expansion from Internal Control Over Financial Reporting (ICOFR) to Internal Control Over Reporting (ICOR)
- Integration of ICOR with Enterprise Risk Management

Enterprise Risk Management

One definition:

An effective Agency-wide approach to *addressing the full spectrum of the organization's external and internal risks by understanding the combined impact of risks as an interrelated portfolio*, rather than addressing risks only within silos.

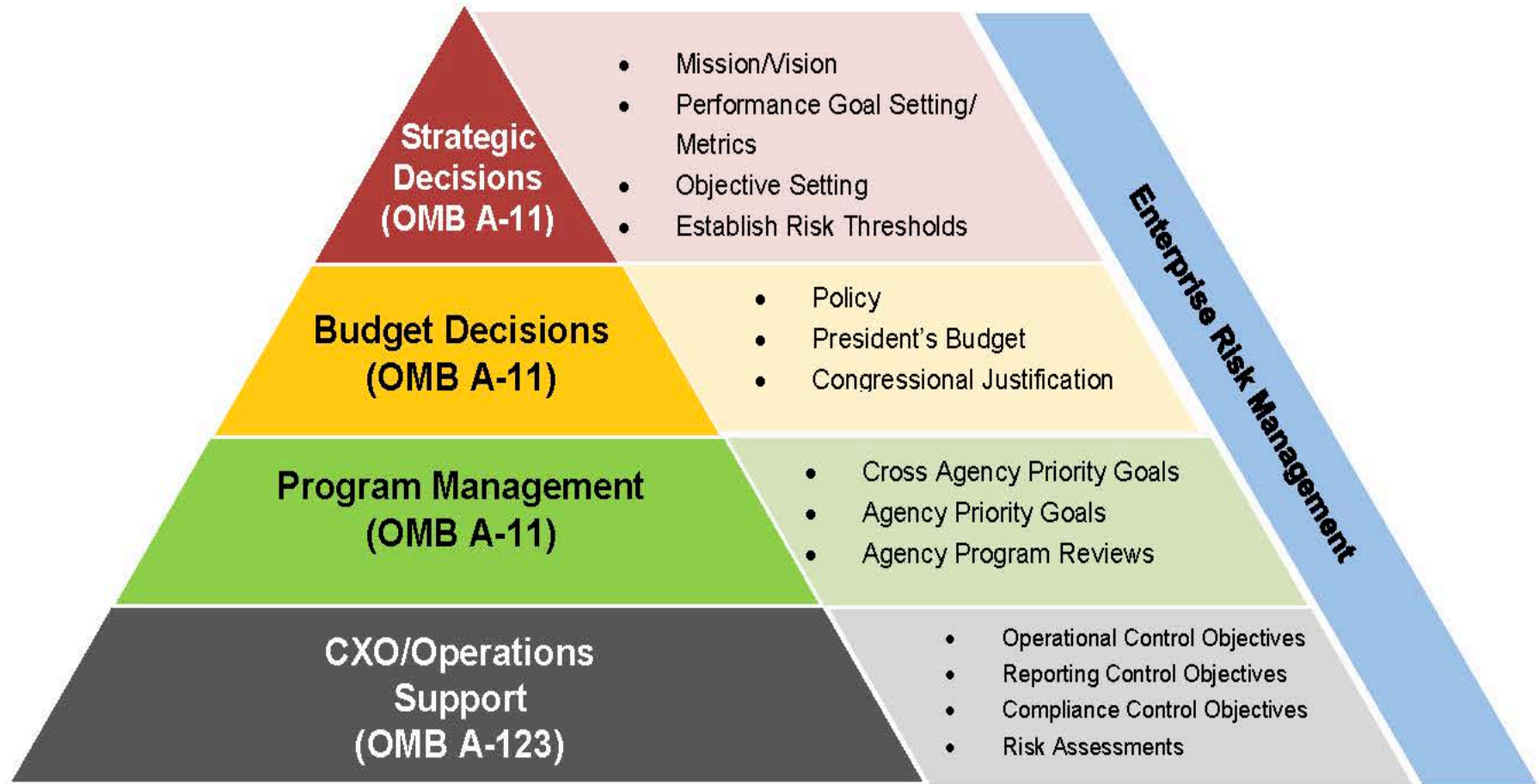
Enterprise Risk Management

Another definition:

An enterprise-wide, strategically-aligned portfolio view of organizational challenges that provides better **insight** about how to most effectively **prioritize resource allocations** to ensure successful mission delivery.

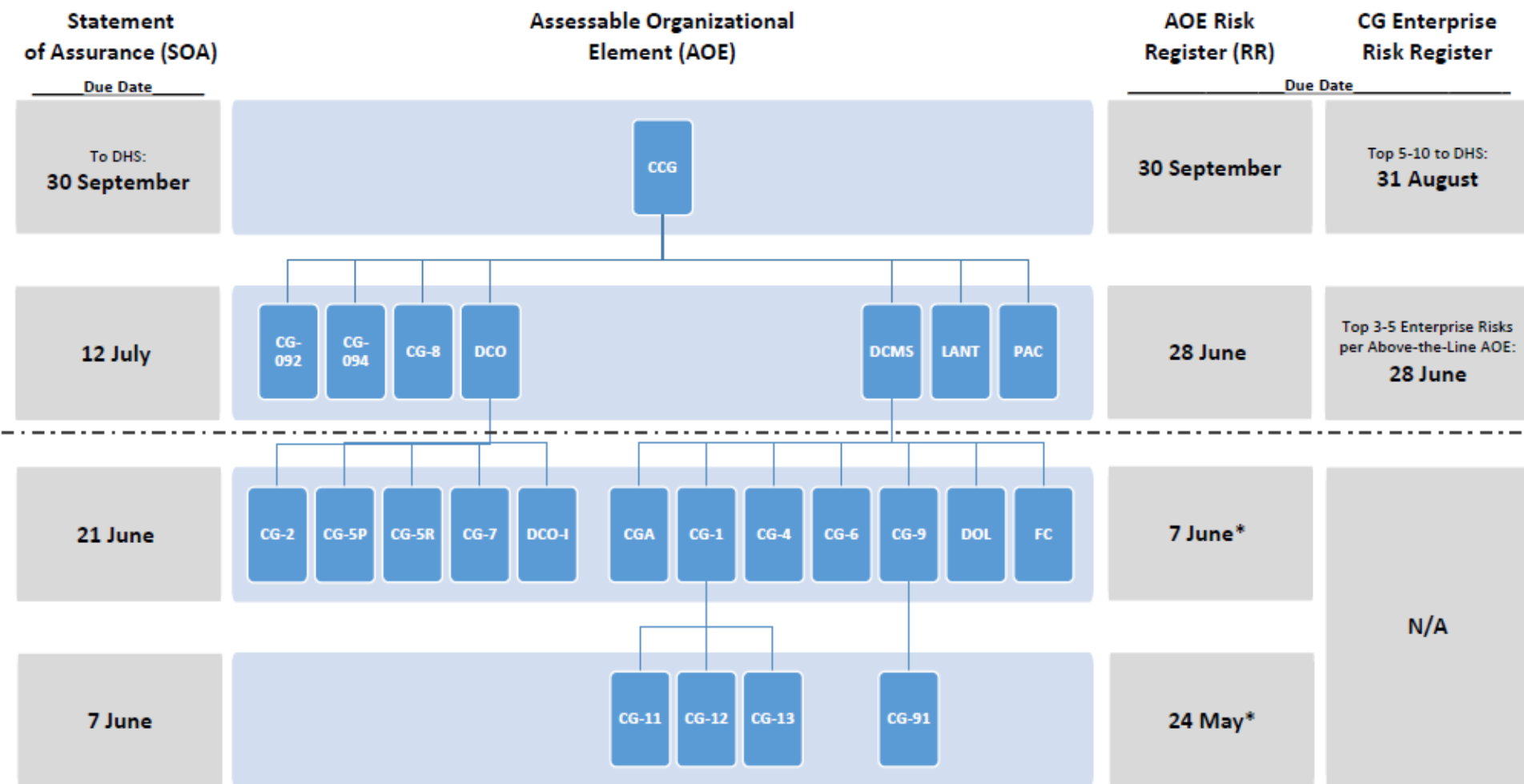
ERM Policy Framework

Figure 1: The ERM Policy Framework



Statement of Assurance and the consideration of identified risks at USCG

FY2019 CN5200 Reporting Timeline



NOTE: Dates marked with an asterisk (*) are not defined by the CN5200 and are at the discretion of the Parent AOE. These dates are provided as suggested dates for Subordinate AOE's to deliver AOE Risk Registers to the Parent AOE.

Risk Register – risks to consider

Risks you own that would have an Enterprise-wide impact if realized, given current:

- Resources (personnel, assets, budget)
- Missions
- Operating Environment

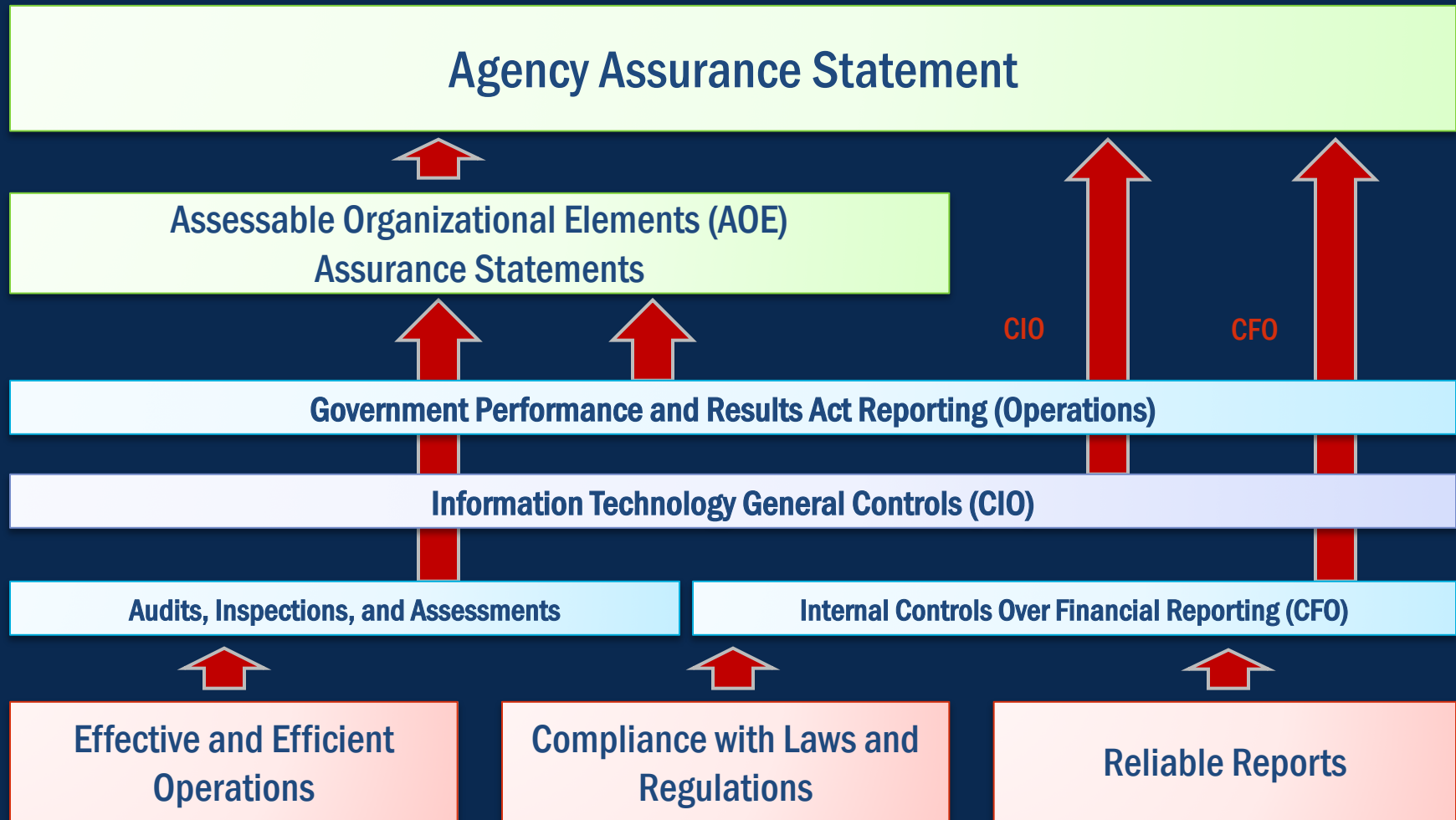
And taking into consideration:

- Risks to Nation/ strategic goals and objectives
- Significant risks that impact multiple AOE's
- Risks, that when aggregated or interact, have significant impact on USCG

Risk Register – some potential users

- Planning Tool (Informs IPL, PPBE, etc.)
- Decision Tool (Prioritization and Utilization)
- Resourcing Tool (Allocation)
- Communication Tool (Vertical and Horizontal)

Internal Control Reporting



External Financial Audit

External Audit-

Provides reasonable assurance that financial statements are prepared in conformity with accepted accounting standards (*GAGAS*)

External Auditors-

Independent third party provides an opinion based on examining (test basis) evidence supporting amounts & disclosures in the financial statements “using procedures & professional judgment reasonable to the circumstances”

External Financial Audit

External Audit is an *independent* examination vs. Internal Controls which are integrated within the Agency & Components

External Auditors have sole responsibility for expressing an Audit opinion on the financial statements; risk cannot be shared w/ others

DHS & USCG have earned an unmodified (clean) Audit opinion on financial statements for 6 years running

External Financial Audit

- Some of what Internal reviewers look at is not directly related to scope of the External Audit (e.g., efficiency and effectiveness)
- However, reviews of Internal Controls are very relevant – if done “competently and objectively,” it can result in broader reliance on controls and reduced duplication of testing

DHS Financial Accountability Act (FAA) of 2004

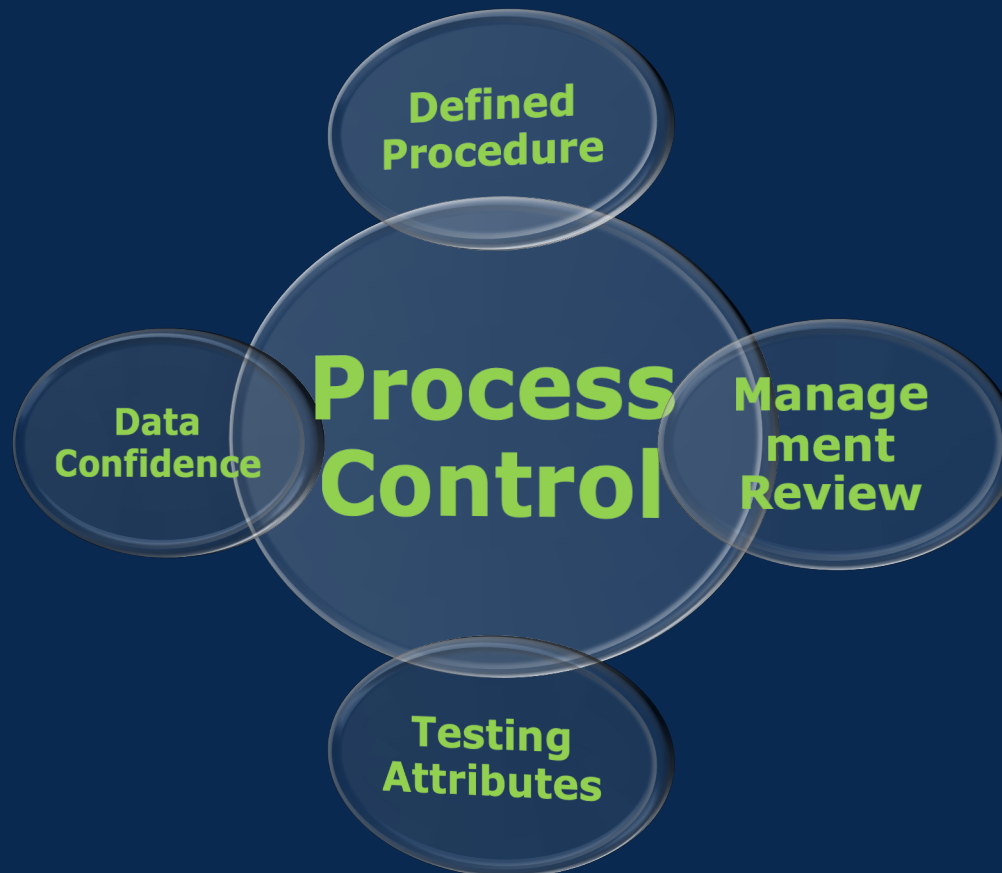
- Pursuant to the DHS FAA, the Department must obtain an opinion over internal control over financial reporting (Integrated Audit)
- Using GAO Standards for Internal Control and Circular A-123 as criteria, (DHS)...has demonstrated continued progress in reducing its financial material weaknesses maintaining progress over sustained processes through routine internal control testing

DHS Financial Accountability Act (FAA) of 2004

...the Department can provide reasonable assurance that its internal control over financial reporting was designed and operating effectively, with the exception of the following two areas: 1) Financial Reporting and 2) Information Technology Controls and Systems Functionality, where material weaknesses have been identified and remediation is in process...

What is Process Control?

A well controlled process is designed to provide reasonable assurance that the financial statements are reliably reported.

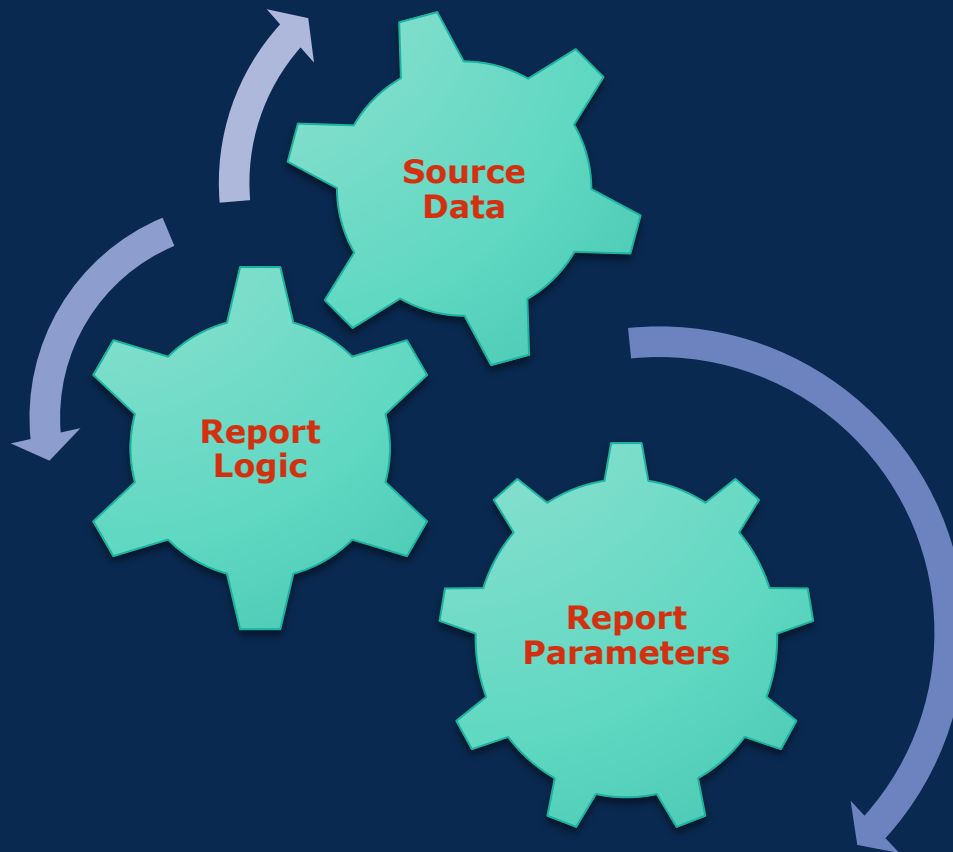


Activity versus Control

- An activity does not automatically indicate a control is in place and functioning.
 - *Not every activity is a control, but every control is an activity*
- Controls may either prevent errors (preventive) or detect their occurrence (detective) preventive controls are seen as stronger.
 - *Control ensures objectives are met*

What is IPE?

Any information created by the entity using the entity's **IT applications**, end-user computing tools or other **manually prepared information**



Risks of IPE

In order to obtain reliable evidence, information produced by the entity (“IPE”) needs to be:

- Sufficiently **Complete** and **Accurate**
- Produced with Proper **Segregation of Duties**
- Supportive of **Valuation** assumptions

Key Questions about IPE

- How would you know a report is incomplete or inaccurate?
- Given the complexity of reporting processes, how can a report have an error?
- How many reports go through multiple input points (system and manual) before the final report is produced?
- How easy is it to relate the final report data to the information originally input into the system?

Materiality and Control Test Work

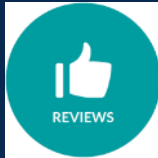
- Assess Risk and Determine Scope
 - Control activities related to significant line items and processes
- Test of Design (Baseline)
- Test of Effectiveness
- Results Reporting

Test Attributes - Definition

- Test attributes are qualities or characteristics of a sampling unit that **demonstrate process control.**
- These attributes should be characteristics that are **consistent across the entire population.**

Designing Test Attributes

Test attributes help to identify key areas to test and emphasize the following:



**Accurate
Financial
Reporting**

- Population
- Documentation
- Reviews
- Approvals
- Timeliness

USCG Pilot Risk Assessment Model

- Current State: Absence of standardized risk assessment process = full scope, full baseline testing.
- Testing approximately 300 controls across 20+ distinct process owners.
- New initiatives with no increase in staffing.
- Furlough caused significant loss in capacity.

USCG Pilot Risk Assessment Model

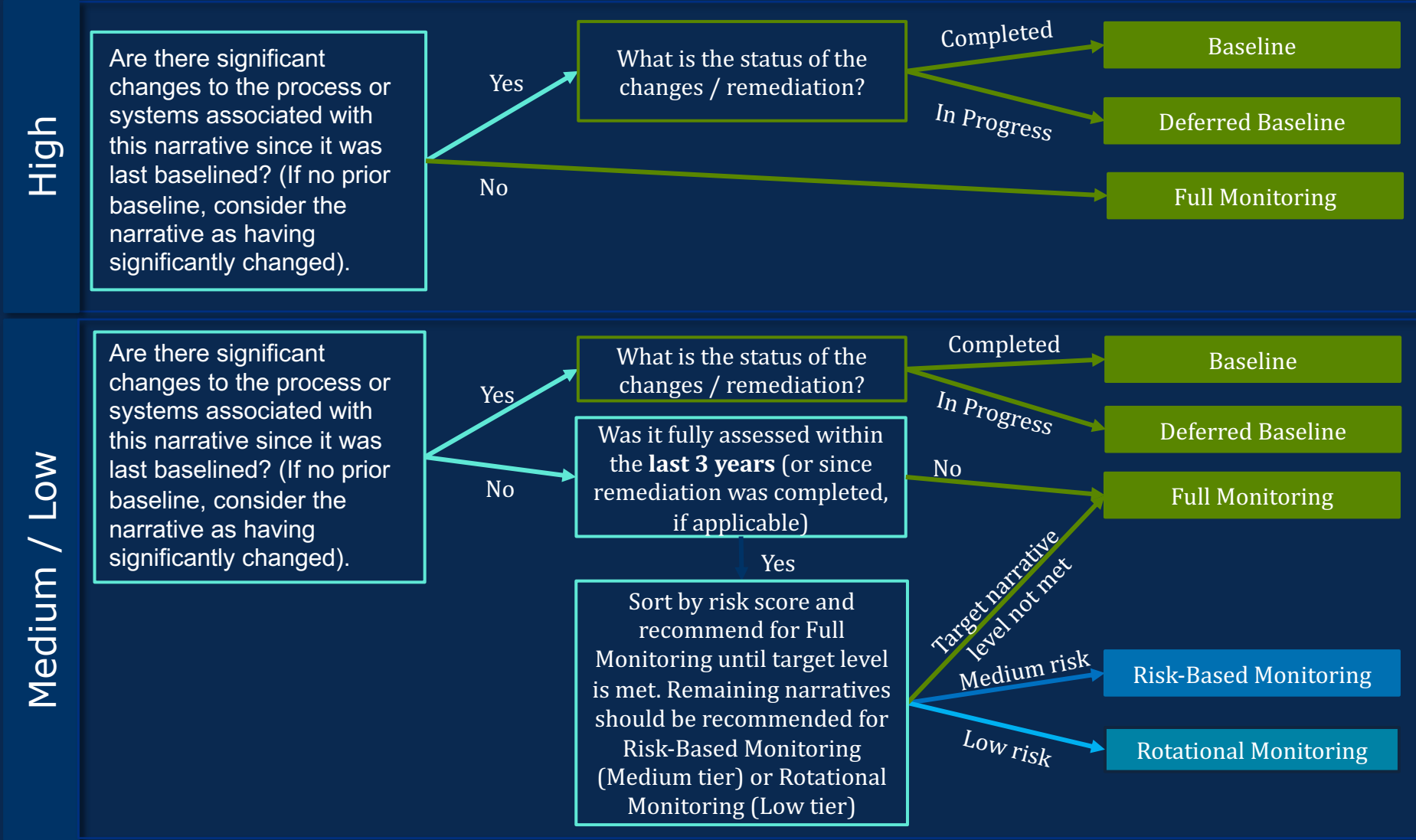
3 primary components:

- CG-85 assessment
- Process owner level assessment:
(characteristics of control structure that are consistent across all sub-process for a given process owner)
- Sub-Process level risk

Risk Assessment Recommendations

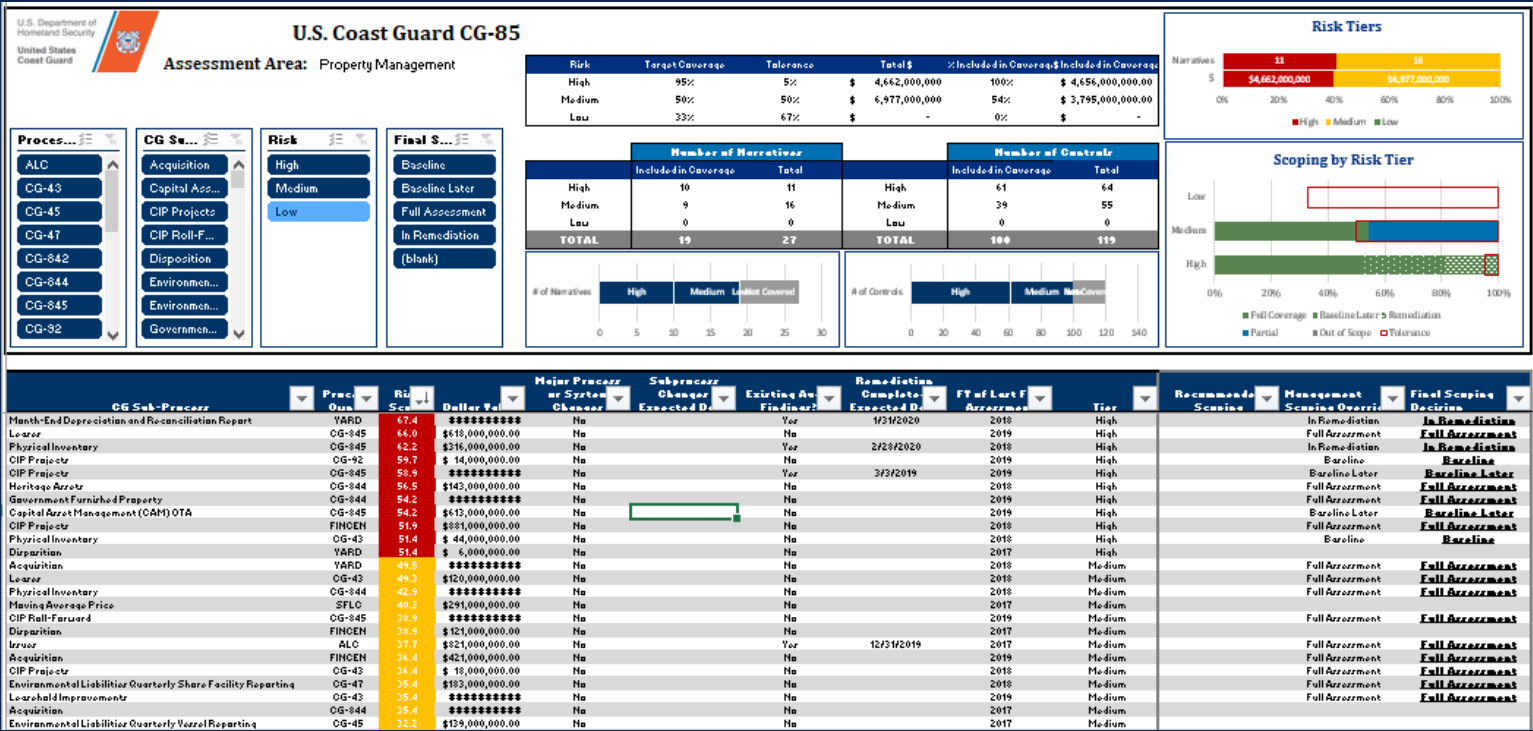
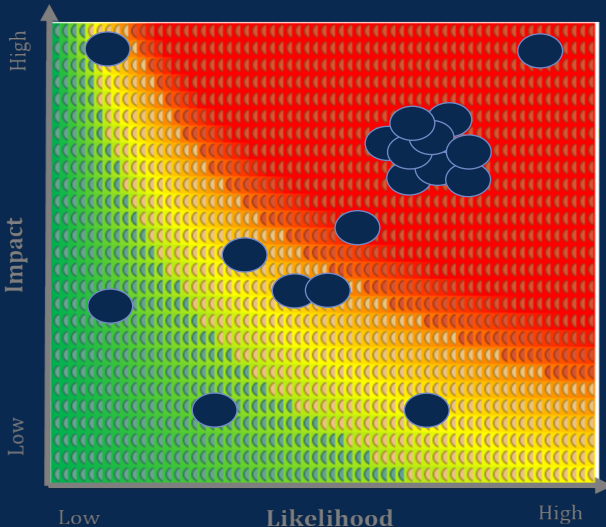
Scoping Option	Description	Applicable Risk Tier
Baseline	No baseline exists or the internal controls within the narrative have significantly changed or have been remediated. CG-85 will complete a full TOD , with updates to walkthroughs, narratives, flowcharts, tests of one, and perform quarterly TOE for Q1, Q2, and Q3 over all key controls that pass TOD using full sample sizes as outlined in the ICOFR Process Guide. CG-85 will complete a Q4 roll forward to identify and document any changes to the process through inquiry.	All risk tiers
Deferred Baseline	The narrative and internal controls will significantly change during the assessment year , meaning a baseline TOD will be required to document the future internal controls. CG-85 will complete a full TOD , with updates to walkthroughs, narratives, flowcharts, and tests of one once narrative is ready to be baselined. CG-85 will perform quarterly TOE over all key controls that pass TOD using full sample sizes as outlined in the ICOFR Process Guide. CG-85 can wait until the new process is implemented or begin TOD before the process has been implemented based on professional judgement.	
Full Monitoring	A baseline exists and internal controls have not changed significantly since the last assessment. Narrative will undergo full scope routine monitoring, per the ICOFR Process Guide. Process owners will validate controls through inquiry using the A-123 Portal as referenced in the Walkthroughs section of the A-123 Portal Quick Reference Guide. CG-85 will complete the test of one and perform quarterly TOE with full sample sizes .	
Risk-Based Monitoring	A baseline exists and internal controls have not changed significantly since the last assessment. Process owners will validate controls through inquiry using the A-123 Portal as referenced in the Walkthroughs section of the A-123 Portal Quick Reference Guide. CG-85 will complete the test of one and perform quarterly TOE with limited sample sizes included within the ICOFR Process Guide.	Medium
Rotational Monitoring	A baseline exists and internal controls have not changed significantly since the last assessment. Process owners will validate controls through inquiry using the A-123 Portal each year. CG-85 will complete the test of one and perform quarterly TOE with full samples sizes in a 3-year rotation cycle .	Low

Risk Assessment Recommendations



Risk Assessment Benefits

- A portfolio view of risk into USCG's **200+ narratives** and **20+ Process Owners**.
- **Focuses resources on high risk** narratives and baselining unknown processes.
- **Maintains 100% coverage** over a 3-year period for Medium and Low risk narratives.



Test of Design - Process Walkthroughs

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CG85

CG-85 A-123 Portal

CG-85 CAP Portal

CG-6823 FY18 A-123 Remediation

Deloitte Project Management

RiskRegister

CG Portal

CG85

WalkthroughPage

A-123 Portal

Home

Risk Assessment/Pre-Planning

Test of Design

Walkthroughs

Narrative Development and Tie-Out

Risks and Controls

Test of Operating Effectiveness

TOE Testing

Process Owner A-123 Pages

Link to Process Owner A-123 Page

Link to Process Owner Risk Assessment Page

CAP Portal

Link to CAP Portal

Link to Process Owner CAP Development Page

Link to Process Owner CAP Monitoring Page

Instructions:

1) Create a new walkthrough or roll over an old walkthrough by clicking the blue hyperlink at the top-middle of the page.


2) Schedule walkthroughs that have not been scheduled on the "Unscheduled" tab.

3) View proposed walkthrough dates under review by Process Owners on the "Date Proposed - PO Review" tab.

4) Review scheduling responses from Process Owners and accept/suggest new times on the "Date Proposed - CG-85 Review" tab.

CG-85 | A-123 Walkthroughs

Schedule and perform walkthroughs here.

Navigate using the tabs to view the walkthrough calendar, walkthroughs by status, and walkthroughs with late documentation or pending rescheduling. To edit an item, click the pencil & paper icon () in the far left.

Click here to download A-123 process flowchart | Click here to download A-123 process guide

(+) Click to Create a New Walkthrough/Narrative | Click to Roll Over Walkthrough/Narrative | Click to Export Walkthroughs/Narratives to Excel | Click to Bulk Edit Walkthroughs/Narratives

Calendar

Unscheduled

Date Proposed - PO Review

Date Proposed - CG-85 Review

Awaiting Documentation

Upcoming and Overdue Documentation

Documentation Submitted

Cancelled

Date Proposed - PO Review

Edit

Narrative Title

Process Owner POC

CG-85 Team Lead

Process Area : Budgetary Resources Management (1)

Process Owner : CG-831 (1)

Walkthroughs by Status

Walkthroughs by Process Area

Walkthroughs by Status

Edit

Narrative Title

Process Area

CG-85 Team Lead

CG-85 Suggested Walkthrough Date and Time

PO Suggested Walkthrough Date and Time

Final Walkthrough Date and Time

Walkthrough Status : 0. No Walkthrough Needed (110)

Walkthrough Status : 1. Unscheduled (1)

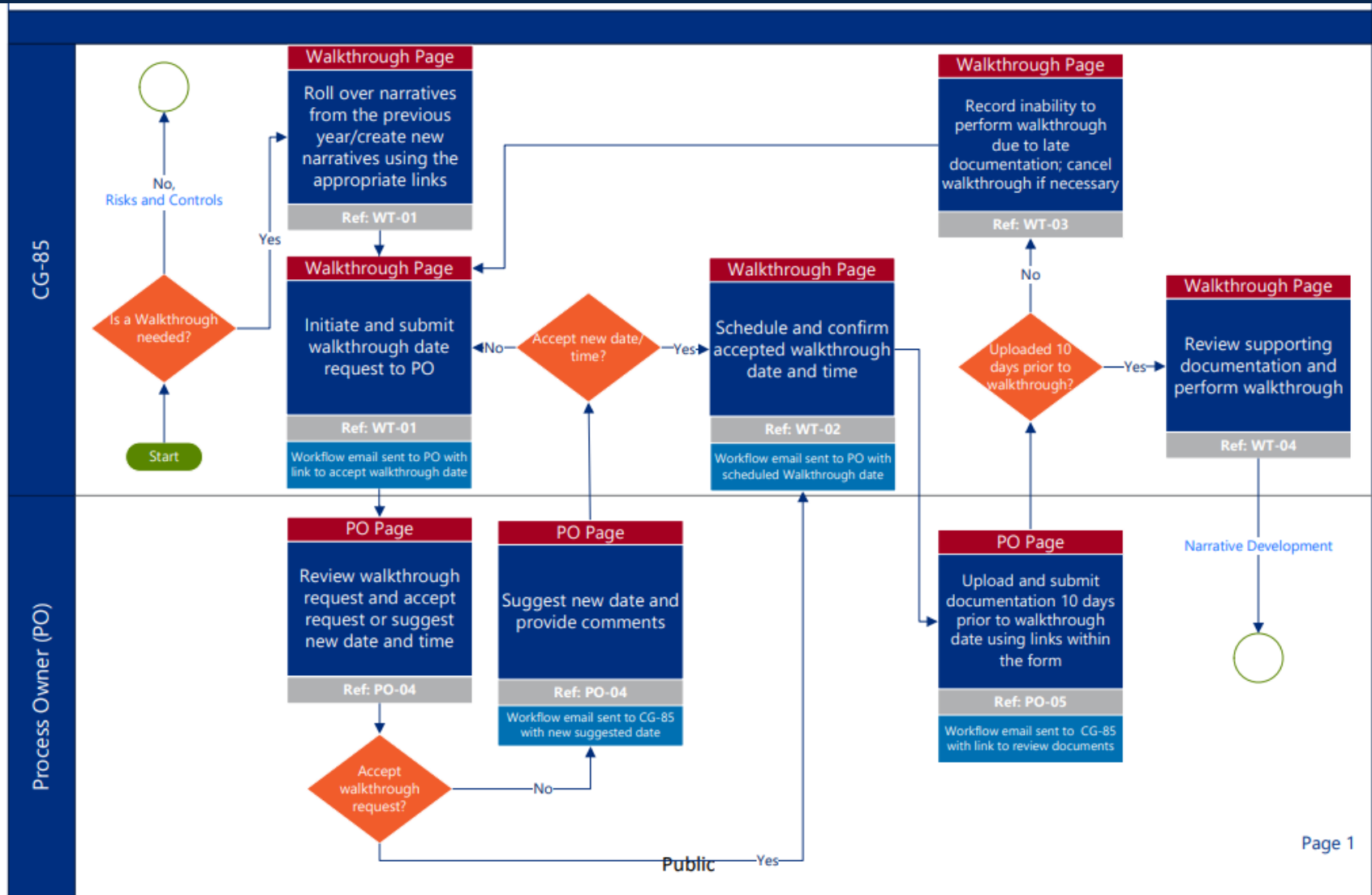
Process Owner : CG-121 (1)

Walkthrough Status : 2. Date Proposed - PO Review (1)

Process Owner : CG-831 (1)

Walkthrough Status : 6. Documentation Submitted (1)

Test of Design - Process Walkthroughs



Test of Design – Narrative Development & Sample Tie Out

A-123 Portal

- Home
- Risk Assessment/Pre-Planning
- Test of Design
- Walkthroughs
- Narrative Development and Tie-Out**
- Risks and Controls
- Test of Operating Effectiveness
- TOE Testing

Process Owner A-123 Pages

- Link to Process Owner A-123 Page
- Link to Process Owner Risk Assessment Page

CAP Portal

- Link to CAP Portal
- Link to Process Owner CAP Development Page
- Link to Process Owner CAP Monitoring Page

- Instructions:**
- 1) Create a new narrative by clicking the blue hyperlink at the top-middle of the page.
 - 2) Roll over narratives by clicking the blue hyperlink at the top-middle of the page.
 - 3) Manage narratives in bulk by clicking the blue hyperlink at the top-middle of the page.
 - 4) Construct narratives and conduct related tie-outs on the "Edit and Tie-Out" tab.
 - 5) Conduct reviews of narratives before submission to process owners on the "Deloitte Manager

CG-85 | A-123 Narrative Development and Tie-Out

Create new narratives or edit narratives here.

Navigate using the tabs to view narratives in various statuses. To edit a narrative, click the pencil & paper icon () in the far left.

[Click here to download A-123 process flowchart](#) | [Click here to download A-123 process guide](#)

(+) [Click to Create a New Narrative](#) | [Click to Roll Over Narratives](#) | [Click to Bulk Edit Narratives](#) | [Click to Export Walkthroughs/Narratives to Excel](#)

Edit and Tie-Out Deloitte Manager Review Team Lead Review PO Final Review Complete

Edit and Tie-Out

Edit Narrative Title Follow-Up Status Process Owner POC CG-85 Team Lead Deloitte Review Deloitte Staff

Process Area : Human Resources and Payroll Management (5)

Process Owner : CG-121 (5)

Narratives by Status Narratives by Process Area

Narratives by Status

Edit Narrative Title Narrative Scope Process Owner POC Deloitte Staff Deloitte Review CG-85 Team Lead

Narrative Status : 0. No Test of Design (116)

Narrative Status : 1. Edit and Tie-Out (5)

Process Owner : CG-121 (5)

Narrative Status : 5. Complete (147)

Process Owner : ALC (10)

Process Owner : CG-121 (3)

Test of Design – Narrative Development & Sample Tie Out

Draft for discussion purposes only

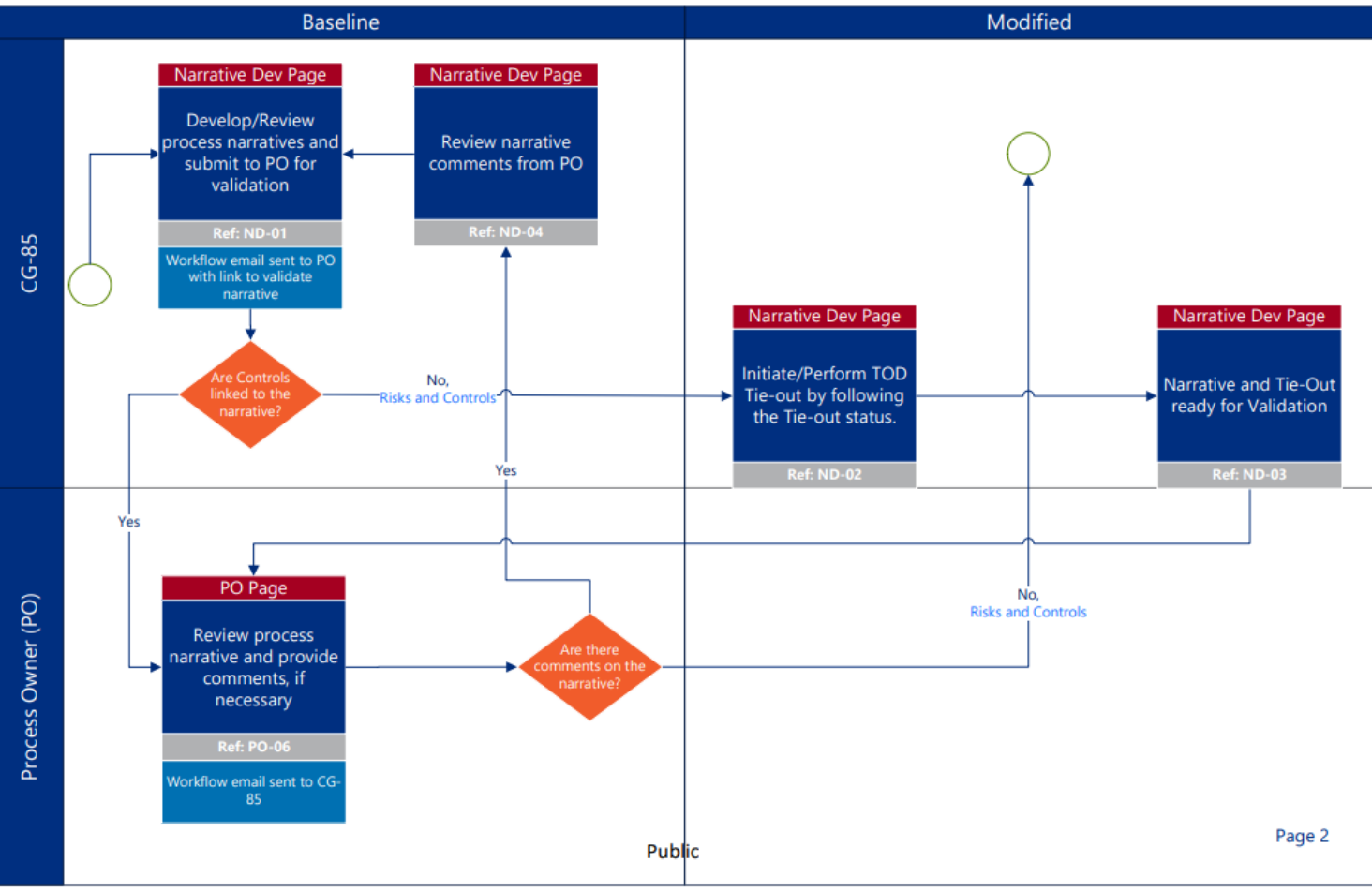
USCG Test of Design (TOD) Process - Narrative Development

The purpose of this flowchart is to demonstrate the process flow of the USCG TOD Narrative Dev. SharePoint page.

As of: 9/7/2018

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Test of Effectiveness

A-123 Portal

Home
Risk Assessment/Pre-Planning
Test of Design
Walkthroughs
Narrative Development and Tie-Out
Risks and Controls
Test of Operating Effectiveness
TOE Testing

Process Owner A-123 Pages

Link to Process Owner A-123 Page
Link to Process Owner Risk Assessment Page

CAP Portal


Link to CAP Portal
Link to Process Owner CAP Development Page
Link to Process Owner CAP Monitoring Page

Instructions:

- 1) Add/edit test plans by clicking the blue hyperlinks at the top-middle of the page.
- 2) Link controls tested in TOE to related test plans on the "Unassigned Controls" tab.
- 3) Draft test plans and documentation requests on the "Draft" tab.
- 4) Conduct team lead review of test plans on the "Team Lead Review" tab.
- 5) Create/edit population requests by clicking the blue hyperlinks at the top-middle of the page.
- 6) View population requests submitted to process owners on the "Population Requested" tab.
- 7) View population documentation submitted by process owners on the "Population Submitted" tab.
- 8) View/request population follow-up on the "Population Follow-Up" Tab.
- 9) Create/edit samples by clicking the blue hyperlink to the sample generator at the top-middle of the page.
- 10) View sample requests submitted to process owners on the "Sample(s) Requested" tab.
- 11) View sample documentation submitted by process owners on the "Sample(s) Delivered" tab.

CG-85 | A-123 Test of Operating Effectiveness (TOE)

Create test plans and population and sample documentation requests and conduct TOE Testing here.

Navigate using the tabs to view population and samples requests, and test plans in various statuses. To edit an item, click the pencil & paper icon () in the far left.

(+) Click to Create a Test Plan | Click to Bulk Add/Edit Test Plans | (+) Click to Create a New Population Request | Click to Bulk Add/Edit Population Requests | Click to Open Sample Generator | (+) Click to Create a Sample | Click to Bulk Add/Edit Samples | Click to Open CEM Export Tool

Test Plan Development

Develop test plans and assign them to controls here.

Unassigned Controls | Draft | Team Lead Review

Unassigned Controls

Edit	Narrative Reference Number	Control Description	CG-85 Team Lead	Process/Cycle	Frequency of Control	Sample Size	Nature of Test
------	----------------------------	---------------------	-----------------	---------------	----------------------	-------------	----------------

Process/Cycle : Budgetary Resources Management (33)

Process/Cycle : Financial Reporting (2)

Process/Cycle : Human Resources and Payroll Management (3)

Process/Cycle : Payment Management (21)

Process/Cycle : Property Management (10)

Process/Cycle : Test (1)

Management Control Requests

View and respond to population and sample requests here.

Pending Population Requests | Population Requested | Population Submitted | Population Follow-Up | All Population Requests by Status | Sample(s) Requested | Sample(s) Delivered

All Population Requests by Status

Edit	Related Test Plan	Sample#	CG-85 Team Lead/Reviewer	Process Owner	Explanation for No Population Request	Population Folder Link
------	-------------------	---------	--------------------------	---------------	---------------------------------------	------------------------

Status : Documentation Received and Verified (71)

Testing

Conduct TOE testing here.

Testing in Progress | CG-85 Review | PO Findings Review | Testing Complete | All Test Plans by Status

Testing in Progress

Edit	Test Plan	Process Area	CG-85 Team Lead/Reviewer
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TOE Test Plan Queue : CG-85 (137)

TOE Test Plan Queue : PO (7)

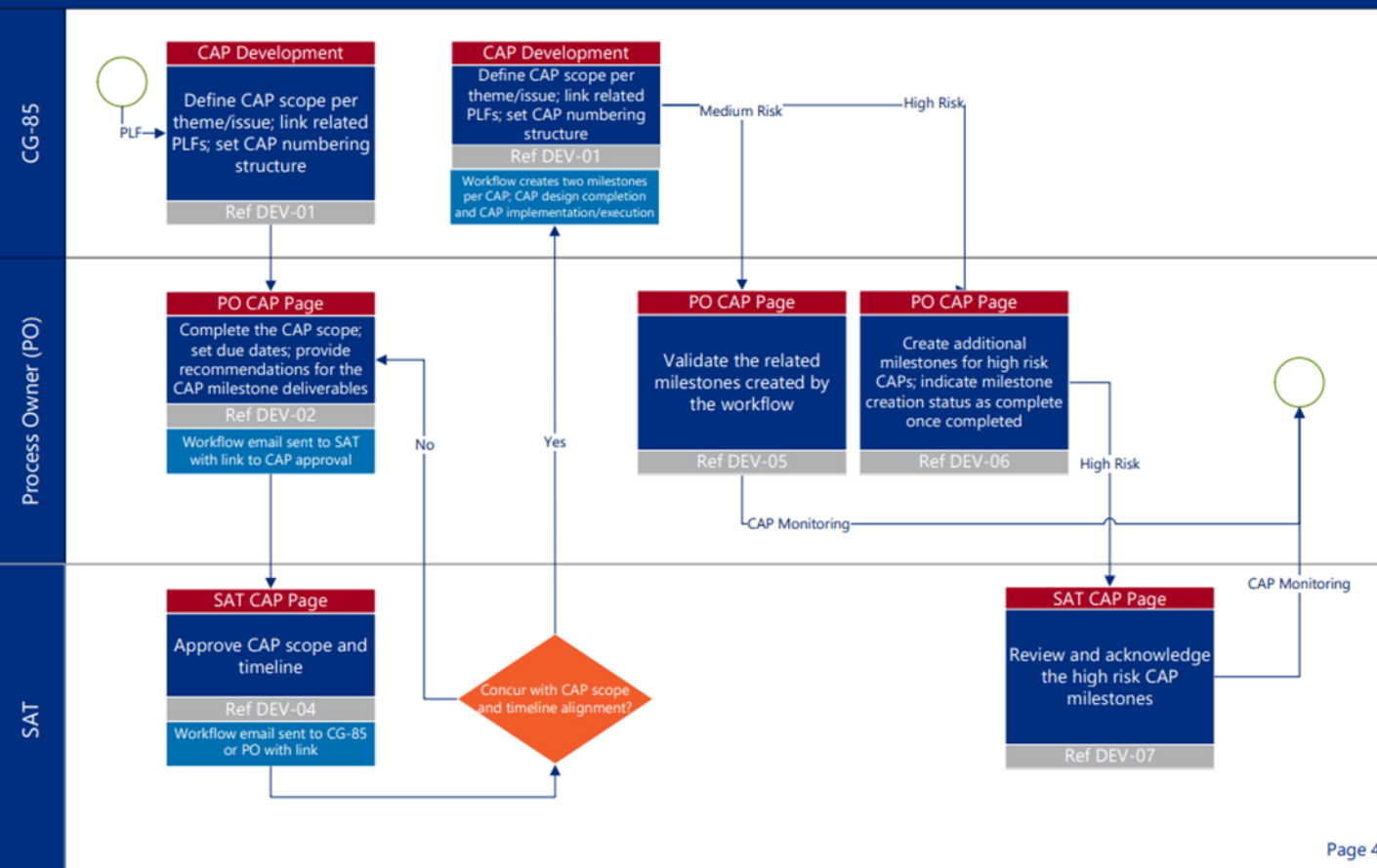
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USCG Corrective Action Plan (CAP) Development (DEV) Process

The purpose of this flowchart is to demonstrate the USCG CAP Development (DEV) process.

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Process Remediation (Corrective Action Plans): Plan Development

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CAPDevelopment

Corrective Action Portal

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Prioritized Listing of Findings

CAP Development

CAP Monitoring

CG-85 | Corrective Action Plan (CAP) Development

Define CAP scope and link to PLFs.

Navigate using the tabs to the left to view findings, CAPs, and CAP Milestones. To edit a PLF and/or CAP, click the pencil & paper icon () in the far left.

Click to Add/Edit Bulk CAPs | (+) Click to add a new CAP

CG-85 Initiation/Review

PO Development/Review

SAT Review/Approval

CG-85 Final Approval

PO Milestone Development

SAT Milestone Review/Approval

CG-85 Milestone Review/Approval

PO Development/Review

Edit	Process Area	Title	CAP Risk Level	CG85 Team Lead
	Process Owner : CG-45 (1)			
	Process Owner : CG-6 (1)			
	Process Owner : CG-831 (1)			
	Process Owner : CG-832 (1)			
	Process Owner : CG-833 (1)			
	Process Owner : CG-842 (2)			
	Process Owner : CG-845 (1)			
	Process Owner : CG-DCO (1)			
	Process Owner : FINCEN (1)			

PLF Requiring CAP

PLF Requiring CAP

Edit	Finding Number	Risk/Issue Type	Narrative Title	Process Area	Risk Level
There are no items to show in this view of the "PLF" list. To add a new item, click "New".					

Process Remediation (Corrective Action Plans): Monitoring

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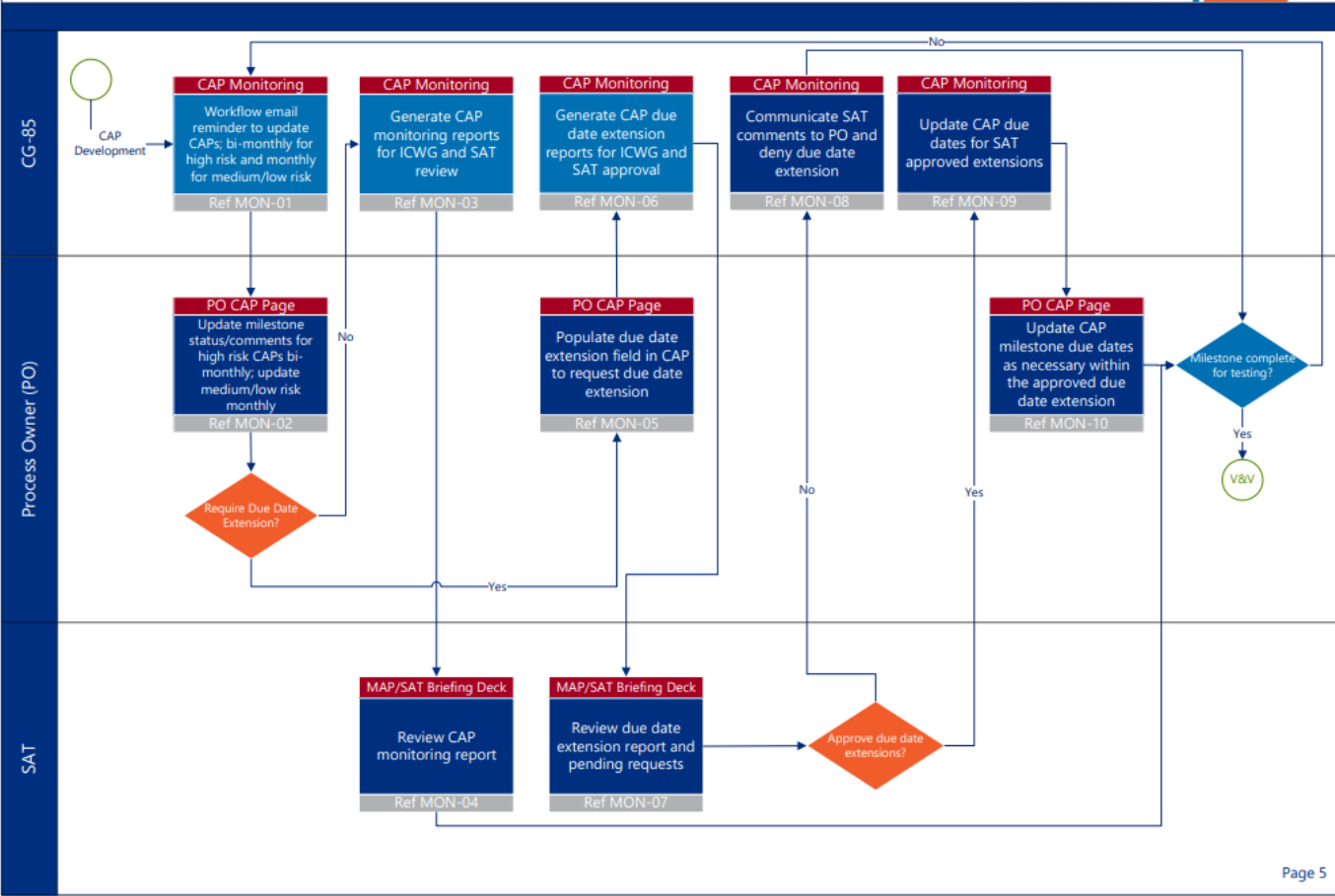
USCG Corrective Action Plan (CAP) Monitoring (MON) Process

The purpose of this flowchart is to demonstrate the USCG CAP Monitoring (MON) process.

As of: 5/21/2018

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United States
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Process Remediation (Corrective Action Plans): Plan Development

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CG PortalCG85CAPMonitoring

Corrective Action Portal

Home

Prioritized Listing of Findings

CAP Development

CAP Monitoring

CG-85 | Corrective Action Plan (CAP) Monitoring

Monitor CAP Milestone updates.

Navigate using the tabs to the left to view findings, CAPs, and CAP Milestones. To edit a CAP and/or CAP Milestone, click the pencil & paper icon () in the far left.

Click to Add/Edit Bulk CAP Milestones | (+) Click to add a new CAP Milestone

Due Date Extension Requests

PLFs With CAPs Requiring Closing

All Final CAPs

Due Date Extension Requests

Edit	Process Area	Process Owner	Status	Assessment Date	Requested Due Date	CAP Risk Level	Title	CAP Number
Extension Request Status : Requested (2)								
Extension Request Status : Denied (2)								
Extension Request Status : Approved (31)								

Overdue CAP Milestones

Upcoming Milestones

High Risk CAP Milestones

All CAP Milestones

Overdue CAP Milestones

Edit	Process	CAP Risk Level	Milestone Topic	Milestone Number	Status	Due Date	Last Update Date	Process Owner POC
Process Owner : ACADEMY (2)								
Process Owner : CG-43 (2)								
Process Owner : CG-831 (2)								
Process Owner : CG-833 (2)								
Process Owner : CG-844 (2)								
Process Owner : NPFC (2)								

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Virtual Workflow Benefits

- Improved Auditability
 - Time stamped activities
 - Virtual Signature Capability
 - Centralized & Consistent Data Management
- Communication Optimization
- Standardized Business Rules
- Improved Source Data for Metrics Visualization

Fraud Considerations



Fraud Considerations

Why consider fraud?

- Required per GAO and COSO
- Reduces Political Risk
- Avoid losses
- Identify opportunities to strengthen control environment & good governance

Political Risk?



Fraud – GAO Green Book - Principle #8

GAO Green Book

Principle 8 – Assess Fraud Risk

Management should consider the potential for fraud when identifying, analyzing and responding to risks

Fraud as defined by GAO

GAO Green Book (8.02)

- *Fraudulent financial reporting* - Intentional misstatements, omissions of amounts or disclosures in Financial Statements
- *Misappropriation of assets* - Theft of property, embezzlement of receipts, or fraudulent payments
- *Corruption* – Bribery & other illegal acts

Fraud – Legal definition

Fraud

- **Intentionally** false representation
- **Not** an error
- Lying or concealing actions
- Pattern of unethical behavior
- Personal material benefit
- Organizational or victim loss

The Fraud Triangle

Motivation:

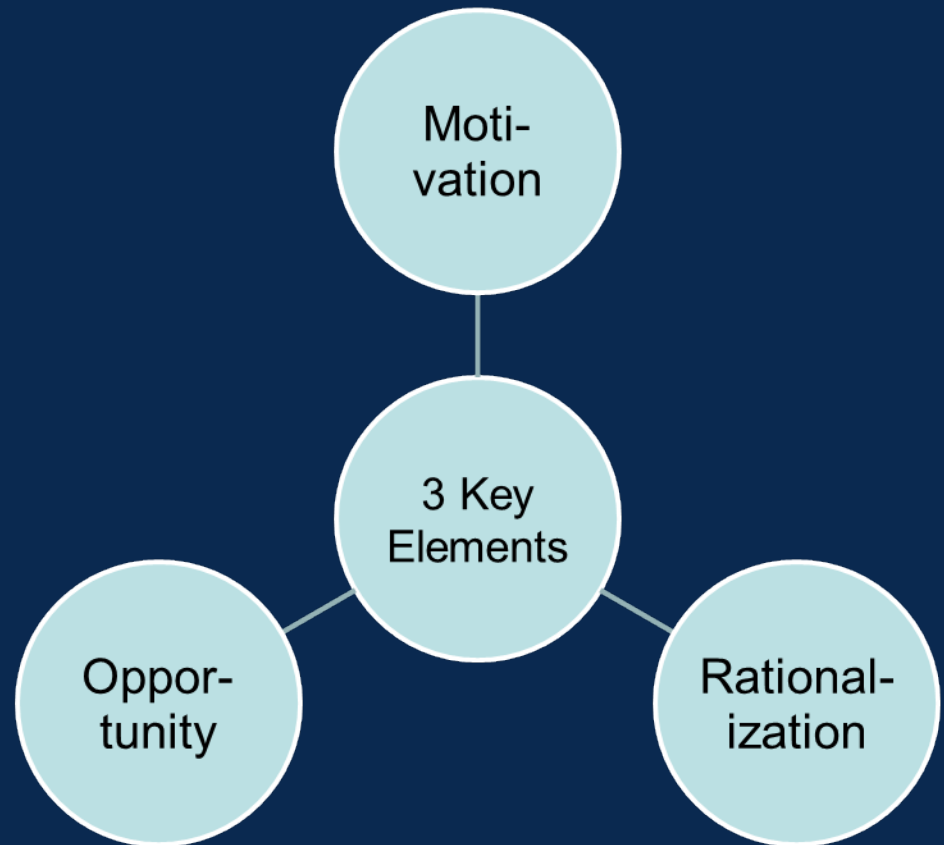
Need or perceived need

Opportunity:

Access to assets,
information,
computers, people

Rationalization:

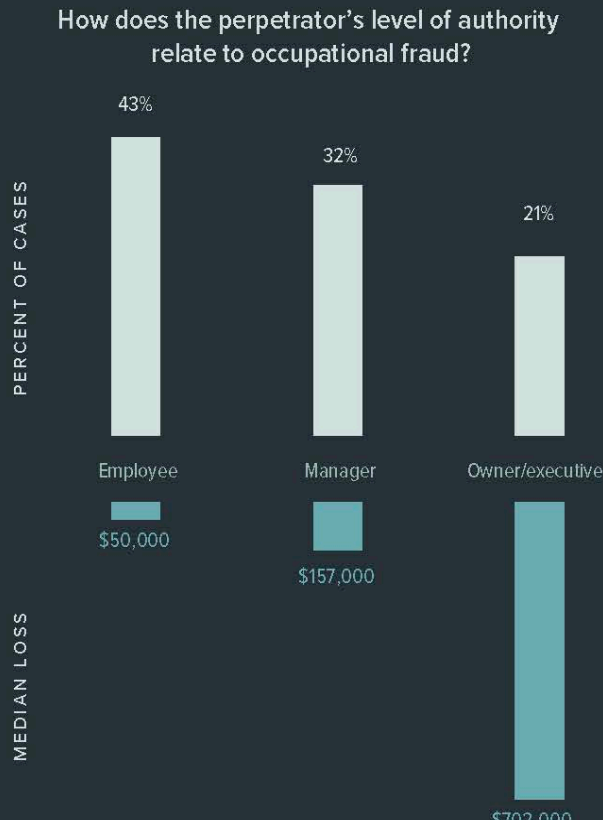
Justification for action



ACFE RTTN Government Edition (2018)

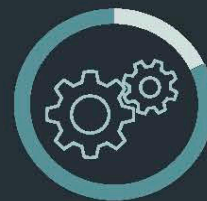
PROFILE OF A FRAUD PERPETRATOR

Understanding the common characteristics of fraud offenders can help organizations improve their ability to detect fraud and minimize their risk of loss. The following information is based on the perpetrators in our study who worked for government agencies.



WHERE DID PERPETRATORS WORK WITHIN THEIR ORGANIZATIONS?

These were the five most common departments:



Operations
18% OF CASES



Accounting
13% OF CASES



Executive/upper
management
13% OF CASES



Administrative Support
8% OF CASES



Finance
6% OF CASES

Fraud & link to External Audit (reliance upon)

External audits should not be relied upon as an organization's primary fraud detection method...they detected only 3% (4% in 2018) of the frauds reported to us, and they ranked poorly in limiting fraud losses

While external audits serve an important purpose and can have a strong preventive effect on potential fraud, their usefulness as a means of uncovering fraud is limited

USCG Fraud Prevention Program

- Annual Fraud Risk Questionnaire
- Fraud Risk Assessment
- Process Walkthroughs
- Ad Hoc Training
- CGIS & OIG Hotlines

Questions?



Internal Control Wrap up

Why Do We Care?

- Obtain and maintain a clean Audit opinion
- Better understand and report on risks
- Improved business processes
- Increased efficiency and effectiveness
- Verify reliability of financial reporting

Contact Information

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