OFFICE OF THE SECRETARY

Office of the Secretary's Working Capital Fund Billing Control Issues Resulted in Incorrect Charges

FINAL REPORT NO. OIG-14-020-A

MAY 15, 2014

U.S. Department of Commerce
Office of Inspector General
Office of Audit and Evaluation

FOR PUBLIC RELEASE

May 15, 2014

MEMORANDUM FOR: Ellen Herbst
Chief Financial Officer and Assistant Secretary for Administration

Kelly R. Welsh
General Counsel

FROM: Andrew Katsaros
Assistant Inspector General for Audit

SUBJECT: *Office of the Secretary's Working Capital Fund Billing Control Issues Resulted in Incorrect Charges*
Final Report No. OIG-14-020-A

Attached please find the final report of our audit of controls over the Office of the Secretary's Working Capital Fund (WCF) in fiscal year (FY) 2013. During our audit, we reviewed 34 WCF projects managed by 9 service providers, which provide services to 13 customers.

For 10 of the projects reviewed, we found that the Office of the Secretary Financial Management Directorate did not use current billing rates and/or the service providers did not have accurate supporting documentation for amounts charged to the customers. Consequently, the customers receiving services from these projects were not billed in accordance with the Department's *Working Capital Fund & Advances and Reimbursements Handbook*.

We recommend that the Chief Financial Officer and Assistant Secretary for Administration

1. Update processes for calculating the correct bases of charge and obtain the most current documentation from the service providers, in order to ensure that customers are charged for their appropriate share of project costs.

2. Require a validation and certification process for Office of General Counsel (OGC) and other WCF service providers to capture and retain supporting documentation that accurately reflects the level of services provided to customers.

3. Make a determination on whether FY 2013 charges should be reviewed and recalculated accordingly, and whether adjustments should be considered in calculating charges for FY 2014.

We recommend that the General Counsel

4. Develop an automated process to track attorney time, by customer and services provided, to ensure that customers are accurately charged for the OGC projects within the WCF.

In accordance with Department Administrative Order 213-5, please provide us your action plans within 60 days of this memorandum. The plans should outline the actions you propose to take to address each audit recommendation.

We appreciate the cooperation and courtesies extended to us by your staff during our review. If you have any questions or concerns about this report, please do not hesitate to contact me at (202) 482-7859, or Patty McBarnette, Director, Financial and Operational Audits, at (202) 482-3391.

Attachment

Background

The U.S. Department of Commerce Working Capital Fund (WCF) was established in 1944. It operates as a revolving fund approved by Congress, set up to provide centralized services to the Department as efficiently and economically as possible. In fiscal year (FY) 2013, the WCF collected nearly $150 million for 62 projects managed by 12 service providers within the Department. Services provided include information technology, human resources, security, and legal services.

The Office of the Secretary Financial Management Directorate (OSFM), located in the Office of Financial Management, provides the financial stewardship and management of the fund, while the service providers deliver and financially manage the goods and services. The National Institute of Standards and Technology's Financial Operations Division provides accounting services for the WCF using information provided by OSFM.

Why We Did This Review

The objective of our audit was to evaluate controls over the WCF in FY 2013. Specifically, we sought to determine whether (1) estimated total project costs were reasonable, (2) data used to establish billing rates were current, (3) customers were charged in accordance with the *WCF Handbook*, (4) the service provider had supporting documentation for amounts charged to customers, and (5) the services provided were necessary. We also reviewed the application of the WCF's prior-year carryover in FY 2013.

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WHAT WE FOUND

We reviewed 34 projects managed by 9 service providers, which provide services to 13 customers. For 10 of the projects reviewed, we found that OSFM did not use current billing rates and the service providers did not have accurate supporting documentation for the amounts they charged to the customers. Consequently, the customers receiving services were not billed in accordance with the Department's *Working Capital Fund & Advances and Reimbursements Handbook*. Specifically, we found that

- *OSFM relied on inconsistent project information and incorrect bases of charge.* In 10 instances for 8 separate projects, OSFM either (a) relied on inaccurate information from service providers and/or (b) used incorrect bases to calculate charges. Based on the projects' operating budgets and auditor-calculated percentages, we concluded that customers were either over- or undercharged for these services. For five of the instances, the documentation provided by the service providers did not agree with the information provided by OSFM used to calculate WCF charges. For the other five instances, OSFM used incorrect population counts to support its charges to customers.

- *OSFM did not use current billing information.* For four projects, we found that OSFM used prior-year billing information. In two of these instances the service providers did not provide up-to-date information needed to calculate accurate charges. In the other two instances we could not determine whether the provider furnished current billing information necessary to calculate correct charges.

WHAT WE RECOMMEND

We recommend that the Chief Financial Officer and Assistant Secretary for Administration

1. Update processes for calculating the correct bases of charge and obtain the most current documentation from the service providers, in order to ensure that customers are charged for their appropriate share of project costs.

2. Require a validation and certification process for Office of General Counsel (OGC) and other WCF service providers to capture and retain supporting documentation that accurately reflects the level of services provided to customers.

3. Make a determination on whether FY 2013 charges should be reviewed and recalculated accordingly, and whether adjustments should be considered in calculating charges for FY 2014.

We recommend that the General Counsel

4. Develop an automated process to track attorney time, by customer and services provided, to ensure that customers are accurately charged for the OGC projects within the WCF.

Contents

COVER: Detail of fisheries pediment,
U.S. Department of Commerce headquarters,
by sculptor James Earle Fraser, 1934

Introduction

The U.S. Department of Commerce Working Capital Fund (WCF) was established on June 28, 1944 pursuant to 5 U.S.C. § 607 (1944) (current version at 15 U.S.C § 1521(2014)) without fiscal year (FY) limitation. It operates as a revolving fund approved by Congress, set up to provide centralized services to the Department as efficiently and economically as possible. In FY 2013, the WCF collected nearly $150 million for 62 projects managed by 12 service providers within the Department. Services provided include information technology, human resources, security, and legal services.

The Office of the Secretary Financial Management Directorate (OSFM), located in the Office of Financial Management, provides the financial stewardship and management of the fund, while the service providers deliver and financially manage the goods and services. To determine how much to charge customers, service providers establish each project's operating budget and calculate a percentage each customer must pay by using a billing algorithm. The basis of charge varies by project and can include population, use, square footage of customer space, or prior-year actual costs.

Annually, OSFM updates the Department's *Working Capital Fund & Advances and Reimbursements Handbook[1] (WCF Handbook),* which outlines the services funded by the WCF as well as an introduction to the WCF's budget cycle and billing and payment process. Bi-annually, representatives from the service providers, customers, and OSFM convene to review the projects' services and billing algorithms. The billing algorithms determine the percentage of project costs each customer will pay. At these meetings, suggested changes are made to the projects' bases of charge and these changes, along with WCF project cost increases, are presented to the Commerce Chief Financial Officer Council for final review and approval.

The National Institute of Standards and Technology's Financial Operations Division (NIST/FOD) provides accounting services for the WCF using information provided by OSFM. This Division collects payments from the customers quarterly, and posts monthly project charges against the payments. NIST/FOD also prepares statements to reflect financial conditions, income and expenses, and sources and application of funds.

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[1] U.S. Department of Commerce, Office of the Secretary, 2013. *Working Capital Fund and Advances & Reimbursements Handbook*.

Objective, Findings, and Recommendations

The objective of our audit was to evaluate controls over the Office of the Secretary's WCF in FY 2013. Specifically, we sought to determine whether (1) estimated total project costs were reasonable, (2) data used to establish billing rates were current, (3) customers were charged in accordance with the *WCF Handbook*, (4) the service provider had supporting documentation for amounts charged to customers, and (5) the services provided were necessary. We also reviewed the application of the WCF's prior-year carryover in FY 2013. To address our objective, we reviewed 34 projects managed by 9 service providers,[2] which provide services to 13 customers.[3] For further discussion on the audit's objective, scope, and methodology, see Appendix A.

Generally, we determined that the billing estimates were reasonable, bureaus were consistently charged, and the services were necessary for the 34 programs selected for review. We also had no exceptions with treatment of the prior-year carryover. However, for 10 of the projects reviewed, we found that OSFM did not use current billing rates and/or the service providers did not have accurate supporting documentation for the amounts they charged to the customers. Consequently, the customers receiving services were not billed in accordance with the WCF Handbook.

I. OSFM and Service Providers Did Not Comply with Established WCF Billing Requirements

Documentation from oversight officials within the WCF-funded projects disclosed that in FY 2013, OSFM and service providers did not comply with billing requirements established in the Department's FY 2013 *WCF Handbook,* which identifies the approved basis of charge for each WCF project. The noncompliance occurred because OSFM relied on incorrect bases of charge, inaccurate supporting documentation, and/or incorrect billing information for 10 of the 34 projects reviewed. Further, WCF service providers have no requirement to validate or certify billing data provided to OSFM. As a result, customers were either over- or undercharged for services provided in FY 2013, compared to the amount that should have been billed. OSFM and the WCF service providers need to ensure that the amounts billed to the customers are accurate and supported by documentation. A summary of our sample review is in Appendix B.

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[2] The nine service providers are: the Office of Acquisition Management; Office Administrative Service (OAS); Office of the Chief Information Officer; Office of Civil Rights; Office Financial Management (OFM); Office of General Counsel (OGC); Office of Human Resource Management (OHRM); Office of Performance, Evaluation, and Risk Management; and Office of Security (OSY).

[3] The 13 customers are: the Office of Secretary (OS), International Trade Administration (ITA), Economic Development Administration (EDA), National Telecommunications and Information Administration (NTIA), National Technical Information Service (NTIS), Census Bureau (CEN), Economics and Statistics Administration/Bureau of Economic Analysis (ESA), National Oceanic and Atmospheric Administration (NOAA), National Institute of Science and Technology (NIST), Minority Business Development Agency (MBDA), Bureau of Industry and Security (BIS), Office of Inspector General (OIG), and U.S. Patent and Trademark Office (USPTO). The results for USPTO are not included in this audit report because USPTO's WCF charges are established through memorandums of understanding instead of a percentage of costs. To maintain independence, we do not audit OIG data.

OSFM Relied on Inconsistent Project Information and Incorrect Bases of Charge

The FY 2013 *WCF Handbook* identifies the basis of charge for each centralized service provided to customers. By comparing the percentage of costs charged to each customer with the applicable supporting documentation, we found that in ten instances for eight separate projects OSFM either (a) relied on inaccurate information from service providers and/or (b) used incorrect bases to calculate charges. Based on the projects' operating budgets and auditor-calculated percentages, we concluded that customers were either over- or undercharged for these services, as illustrated in table 1. (A detailed report of over- and undercharges is in Appendix C.)

Table 1. Working Capital Fund Overcharges and (Undercharges) in FY 2013, by Customer and Cause

Customer	Inaccurate Supporting Documentation	Incorrect Bases of Charge	Total Overcharges or (Undercharges)
OS	(7,576)	99,766	92,190
ITA	(99,189)	(60,329)	(159,518)
EDA	(49,170)	78,313	29,143
NTIA	7,957	(302,455)	(294,498)
NTIS	18,585	102,373	120,958
CEN	472,926	61,408	534,334
ESA	43,126	(43,064)	62
NOAA	(320,625)	(432,964)	(753,589)
NIST	(140,910)	138,620	(2,290)
MBDA	32,470	102,046	134,516
BIS	26,871	(71,276)	(44,405)

Source: Calculated by OIG based on documentation provided by OSFM and the service providers.

For five of the instances, the documentation provided by the service providers did not agree with the information provided by OSFM used to calculate WCF charges. To illustrate, for three of the projects—(1) legislation and regulations, (2) finance and litigation, and (3) administration—OGC used attorney timesheets to calculate the appropriate percentage of services provided to each customer. These timesheets were electronic or handwritten spreadsheets that showed that attorneys tracked their time manually, identifying the services provided and the customers they were provided to. The attorney timesheets were then manually transferred to a quarterly and yearly summary breakdown of services by customer. OSFM relies on OGC's yearly summary to calculate the appropriate percentages charged to the customers. We found that the percentages of services identified in OGC's FY 2013 quarterly summary timesheets did not match the yearly summary percentages used to charge customers. OGC does not have a process in place to review and verify the accuracy of data provided to

OSFM. However, a validation and certification process is important to ensure the accuracy of amounts billed to the customer.

The values of OGC mischarges noted in our audit are identified in table 2.

Table 2. Overcharges and (Undercharges) by Office of General Counsel in FY 2013, by Customer and Project

Customer	WCF Projects			Total Overcharges or (Undercharges)
	Legislation and Regulations	Finance and Litigation	Administration	
OS	2,298	156,563	(166,712)	(7,851)
ITA	1,186	(68,079)	(90,723)	(157,616)
EDA	(1,441)	11,608	19,105	29,272
NTIA	(11,448)	(288,937)	2,947	(297,438)
NTIS	1,771	109,511	10,150	121,432
CEN	3,075	326,940	249,345	579,360
ESA	7,513	(1,631)	(2,358)	3,524
NOAA	3,077	(694,208)	(147,819)	(838,950)
NIST	(12,146)	(94,772)	140,004	33,086
MBDA	2,806	137,334	(5,991)	134,149
BIS	6,268	5,039	(53,109)	(41,802)

Source: Calculated by OIG based on documentation provided by OSFM and the service providers.

Several customers also expressed concern about insufficient documentation to support WCF project costs, particularly those overseen by OGC. Discussions with customer officials disclosed that they requested such documentation, but they rarely received it. These customers questioned whether they were being properly charged for services provided by OGC.

Other areas where we found inaccurate charges include:

- OHRM's Office of Policy and Programs, which charged for services based on an inaccurate count of the number of prior-year drug tests.

- OAS's Electronic Travel System, where the number of travelers used to support charges for its services did not match the numbers provided by the Department's travel contractor for the same time period.

As a result, customers were incorrectly charged for these WCF services. (See Appendix C for detailed figures.)

In five instances, we found that OSFM used incorrect population counts to support its charges to customers:

- For OHRM's Office of Policy and Programs, OSFM used the FY 2012 count of the Department's full-time employees instead of FY 2013 numbers.

- For OFM's Business Application Solutions, OSFM used the FY 2011 count of the Department's full-time employees instead of FY 2013 numbers.

- For OHRM's Human Resources Management System, OSFM used FY 2014 PeopleSoft licenses instead of FY 2013 numbers.

- For two projects—the OFM Business Application Solutions and OSY Investigation and Intelligence projects—OSFM included too many full-time employees in the OS count, thus affecting the percentage customers were charged.

OSFM stated that it relied on the best information available at the time when executing the billing algorithms for the eight projects we identified as having made miscalculations. It took immediate steps to educate its staff on using the right population count and requesting better information from the service providers. However, we believe that service providers and OSFM both need to take additional steps to ensure that customers are properly charged for their share of project costs.

OSFM Did Not Use Current Billing Information

For four projects, we found that OSFM used prior-year billing information. In two of these instances—OFM's Oklahoma Enterprise Application Systems and OGC's Legal Information Retrieval—the service providers did not provide up-to-date information needed to calculate accurate charges. In the other two instances—OGC's Administration and OGC's Finance and Litigation—we could not determine whether the provider furnished current billing information necessary to calculate correct charges. Going forward, OSFM should ensure that they use the most current data available in the algorithms to ensure that customers are only paying for services received.

OFM's Oklahoma Enterprise Application Systems project generates bills based on the number of servers, application users, customer full-time employee counts, and help desk tickets for each system used by the customers. OFM did not provide FY 2013 billing information in a timely manner, so OSFM instead relied on FY 2011 billing information to allocate charges. This is the only instance we identified where a service provider did not provide OSFM the information in a timely manner.

Billing for OGC's Legal Information Retrieval project is based on the use of online services and the number of users, and relies on vendor usage reports to determine charges. Usage reports were not available to prepare the FY 2013 billing information, so OSFM instead used the FY 2012 algorithm. OSFM stated that, generally, WCF costs do not significantly differ year to year, thus the use of past algorithms does not usually affect customers. However, without current information, OSFM cannot justify this approach.

For the Administration and Finance and Litigation projects, OGC bills customers based on the percentage of attorney services provided. OGC and OSFM were not able to provide sufficient evidence as to what percentages were provided and received for FY 2013, but ultimately OSFM used the FY 2012 percentages to charge customers.

Recommendations

We recommend that the Chief Financial Officer and Assistant Secretary for Administration:

1. Update processes for calculating the correct bases of charge and obtain the most current documentation from the service providers, in order to ensure that customers are charged for their appropriate share of project costs.

2. Require a validation and certification process for OGC and other WCF service providers to capture and retain supporting documentation that accurately reflects the level of services provided to customers.

3. Make a determination on whether FY 2013 charges should be reviewed and recalculated accordingly, and whether adjustments should be considered in calculating charges for FY 2014.

We recommend that the General Counsel:

4. Develop an automated process to track attorney time, by customer and services provided, to ensure that customers are accurately charged for the OGC projects within the WCF.

Summary of Agency Response and OIG Comments

OIG received the Department's comments on the draft report, which we include as appendix D of this final report. The Department concurs with the findings and recommendations in the report and is working to enhance processes to obtain current documentation from service providers, calculate the correct bases of charge, and validate correct billing information. It is also committed to continuing to enhance customer communication and provide customers with the necessary supporting documentation. Finally, additional controls will be put in place to ensure the Department uses the correct billing year.

We look forward to receiving the Department's action plans.

Appendix A: Objective, Scope, and Methodology

The objective of our audit was to evaluate the controls over the Office of the Secretary's Working Capital Fund (WCF), specifically, the Department's budget process and financial management of the fund for FY 2013. To accomplish our objective, we:

- Reviewed laws, regulations, and policies related to the WCF including 5 U.S.C. § 607 (1944) (current version at 15 U.S.C. § 1521(2014)) and the *Office of Secretary Working Capital Fund & Advances and Reimbursements Handbook*.

- Obtained a list of WCF projects from the *WCF Handbook* and from the FY 2013 operating budget and then randomly selected 34 of the 62 listed WCF projects for detailed testing. These projects span nine service providers within the Department's Office of the Secretary. For a complete list of the projects reviewed, see Appendix B.

- Interviewed officials from the Office of Secretary Financial Management Directorate (OSFM), National Institute of Standards and Technology Financial Operations Division (NIST/FOD), and from the nine WCF service providers included in our sample.

- Met with the customers in our sample to determine their understanding of the WCF and discuss any concerns.

- Obtained and reviewed evidence from OSFM, NIST/FOD, and the service providers to support the project costs, WCF billing algorithms, and customer allocation of WCF charges (such as contracts, summary timesheets, usage reports, and full-time employee counts). We also reviewed NIST/FOD's application of the prior-year carryover in FY 2013 for the 34 projects sampled.

We reviewed internal controls significant within the context of our audit objectives by interviewing OSFM, NIST/FOD, and service provider officials and by examining policies and procedures related to monitoring and managing the WCF, including the process for determining billing algorithms and customer allocations, and collecting customer payments. We also reviewed documentation to determine whether the project costs and billing estimates are reasonable, the data used to establish billing rates are current, the service provider has supporting documentation for amounts charged to customers, and the project is consistently charging customers and in accordance with the *WCF Handbook*. We found that corrective actions are needed to improve internal controls, as discussed in this report.

To satisfy our objectives, we did not rely on computer-processed data. Instead, we reviewed documentation provided by OSFM and service providers to support WCF amounts billed to the customers. Therefore, we did not test the reliability of information technology systems.

We conducted this audit from June through December 2013 at Department headquarters in Washington, DC, under the authorities of the Inspector General Act of 1978, as amended, and

Department Organization Order 10-13, April 26, 2013. We conducted this audit in accordance with generally accepted government auditing standards. We complied with those standards that require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions, based on our audit objectives.

Appendix B: WCF Projects Reviewed

Service Provider	Project	Issues Identified		
		Inaccurate Supporting Documentation	Incorrect Basis of Charge	Used Incorrect Algorithm
Office of Acquisition Management	Acquisition Risk Management	-	-	-
	Strategic Sourcing	-	-	-
Office of Administrative Service	Building Management Division	-	-	-
	Electronic Travel Systems	√	-	-
	Facilities Services Division	-	-	-
	Mail Services Division	-	-	-
	OAS Immediate Office	-	-	-
	Multimedia Division	-	-	-
	Office of Real Property Programs	-	-	-
	Space Management Division	-	-	-
	Travel Management Division	-	-	-
Office of the Chief Information Officer	Enterprise Cybersecurity Project	-	-	-
	HCHB Network	-	-	-
Office of Civil Rights	Civil Rights	-	-	-
Office of Financial Management	Business Application Solutions	-	√	-
	Oklahoma Enterprise Application Systems	-	-	√
Office of General Counsel	Administration	√	-	√
	Finance and Litigation	√	-	√
	Legislation and Regulations	√	-	-
	Law Library	-	-	-
	Legal Information Retrieval	-	-	√
Office of Human Resource Management	Awards Program	-	-	-
	Human Capital and Accountability	-	-	-
	Employee Assistance	-	-	-
	Executive Resources	-	-	-
	Human Resources Management System	-	√	-
	Human Resource Operations	-	-	-
	Occupational Safety and Health	-		-
	Office of Policy and Programs	√	√	-
	Project and Administrative Management	-	-	-
Office of Program Evaluation and Risk Management	Risk Management	-	-	-
Office of Security	HCHB Security	-	-	-
	Investigation and Intelligence Programs	-	√	-
	Security Programs	-	-	-

Appendix C: Detailed Overcharges and (Undercharges) by WCF Projects in FY 2013[1]

Service Providers / WCF Projects	Office of Human Resource Management		Office of Financial Management	Office of Security	Office of Administrative Service	Office of General Counsel			Total Overcharges or (Undercharges)
	Office of Policy and Programs	Human Resource Management System	Business Application Solutions	Investigation and Intelligence Programs	Electronic Travel Systems	Legislation and Regulations	Finance and Litigation	Administration	
OS	(390)	(1,490)	81,231	18,632	2,058	2,298	156,563	(166,712)	92,190
ITA	877	(4,972)	1,801	227	165	1,186	(68,079)	(90,723)	(159,518)
EDA	378	(1,325)	79	0	739	(1,441)	11,608	19,105	29,143
NTIA	958	(2,083)	2,254	227	1,584	(11,448)	(288,937)	2,947	(294,498)
NTIS	296	(757)	0	0	(13)	1,771	109,511	10,150	120,958
CEN	8,819	(90,891)	40,796	227	(3,977)	3,075	326,940	249,345	534,334
ESA	143	(3,598)	110	0	(117)	7,513	(1,631)	(2,358)	62
NOAA	(2,542)	129,341	(35,016)	227	(6,649)	3,077	(694,208)	(147,819)	(753,589)
NIST	(7,087)	(20,198)	(12,741)	227	4,423	(12,146)	(94,772)	140,004	(2,290)
MBDA	(102)	(505)	224	227	523	2,806	137,334	(5,991)	134,516
BIS	82	(2,544)	(1,687)	227	1,319	6,268	5,039	(53,109)	(44,405)

Source: Calculated by OIG based on documentation provided by OSFM and the service providers

[1] OGC's Legal Information Retrieval and OFM's Oklahoma Enterprise Application Systems were not included in this table because we did not have FY 2013 data to determine the over- or undercharges.

Appendix D: Agency Response

UNITED STATES DEPARTMENT OF COMMERCE
Chief Financial Officer and
Assistant Secretary for Administration
Washington, D.C. 20230

May 5, 2014

MEMORANDUM FOR: Andrew Katsaros
Assistant Inspector General for Audit

FROM: Ellen Herbst
Chief Financial Officer and Assistant Secretary for Administration

Justin Antonipillai
Deputy General Counsel

SUBJECT: Comments on Draft Report Entitled, "*Office of the Secretary's
Working Capital Fund Billing Control Issues Resulted in Incorrect
Charges*"

We appreciate the opportunity to respond to the draft audit report from the Office of Inspector
General (OIG), entitled "Office of the Secretary's Working Capital Fund Billing Control Issues
Resulted in Incorrect Charges," issued on March 28, 2014.

The Department concurs with the findings and recommendations noted in the report. We are
working to enhance our processes to obtain current documentation from service providers, to
calculate the correct basis of charges, and to validate correct billing year information. With regard
to communicating with customers, we are committed to continuing to enhance customer
communication and continuing to provide customers with necessary supporting documentation.

We recognize that further enhancements are necessary and we will continue to strengthen our
controls in FY 2014. We would note that a one-time error in using the wrong billing year accounted
for a large proportion of the incorrect billing noted in this report. Additional controls will be put in
place that should prevent this type of error from recurring.

Thank you for the opportunity to provide comments. If you have any questions or comments,
please feel free to call Jennifer Ayers at 202-482-0737 or Nick Ahrens at 202-482-4383.