

MEMORANDUM

DATE: January 14, 2002

TO: Mark Carney
Deputy Chief Financial Officer
Office of the Chief Financial Officer

FROM: Lorraine Lewis /s/

SUBJECT: FINAL AUDIT REPORT: ED's Implementation of FMSS Oracle Federal Financials Phase II and III (Control Number A11-C0007)

This audit report presents the results of our limited scope work related to the implementation of the Financial Management System Software (FMSS) Oracle Federal Financials (Oracle Financials) Phases II and III. The purpose of our audit was to identify potential risk areas in the development and implementation of Oracle Financials. Our audit included a review of: (1) testing, including interfaces and data conversion; (2) the status of the development of interfaces; (3) independent verification and validation (IV&V) of Oracle Financials development; (4) Oracle Financials training; (5) Oracle Financials security; and (6) the status of maintenance/support plans for Oracle Financials.

Due to the planned January 22, 2002, Oracle Financials implementation date, we performed limited scope audit work from October 31 to November 30, 2001, in order to provide you information on potential risk areas before the new system is implemented. Specifically, we focused our analysis on identifying risks in the development of Oracle Financials compared to best practices, standards, and regulations. We generally did not attempt to quantify the effect of these weaknesses or determine the underlying causes.

AUDIT RESULTS

We identified risks in several areas of Phase II and III implementation: (1) test planning documentation is incomplete; (2) testing of interfaces did not include all controls; (3) complete IV&V will not be performed before implementation; (4) training may not adequately prepare end-users; (5) user access controls do not follow security requirements; and (6) post-implementation operations and maintenance plans have not been fully developed and implemented. The Office of the Chief Financial Officer (OCFO) needs to address these risks to ensure that required functions and controls will operate as intended upon implementation.

We also reviewed data conversion and identified that 4,250 problem items were reported. OCFO officials stated that they are addressing these items. As of the end of our audit work on November 30, 2001, we had not received complete documentation on how conversion problems were being addressed; thus, we cannot evaluate how problems were resolved. This issue is summarized in more detail in the OTHER MATTERS section of this report.

Management Comments and OIG Response

In the Deputy Chief Financial Officer's (CFO) written comments to our draft report, OCFO officials did not generally concur with Findings 1, 2, 4, 5, and 6. The comments did not include a specific reference to Finding 3; however, in a subsequent electronic mail message, the OCFO concurred with Finding 3 on the need to complete IV&V activities prior to system implementation. The Deputy CFO also suggested wording revisions for clarification, which we incorporated as appropriate. We have summarized OCFO's comments and provided the OIG response, as appropriate, after each finding. A complete copy of OCFO's comments is provided in ATTACHMENT B.

Finding 1: Test Planning Documentation Is Incomplete

During our fieldwork, we identified several concerns with the OCFO's application and integration testing of Oracle Financials Phase II and III functions required by the Joint Financial Management Improvement Program (JFMIP).¹ According to documentation we reviewed, we identified that (1) some required functions are not included in test plans; (2) some functions were only partially tested; and (3) actual testing results and supervisory reviews for many of the functions were lacking at the time of our review. Risks in these areas could affect proper functioning of required functions and controls when the system is implemented.

System development practices require documented test plans, test scripts, and test scenarios detailing how each requirement is to be tested in order to provide assurance that required functions will perform as intended. Testing staff needs to be provided detailed test scripts and scenarios in order to fully test each function. However, we identified several weaknesses in the testing. In a review of 52 sampled JFMIP required functions (provided in ATTACHMENT A), we could only determine that 7 were fully tested.

¹ OMB Circular A-127 *Financial Management Systems* (Revised July 23, 1993), section 7g states: "Agency financial management systems shall conform to existing applicable functional requirements for the design, development, operation, and maintenance of financial management systems. Functional requirements are defined in a series of publications entitled Federal Financial Management Systems Requirements issued by the Joint Financial Management Improvement Program." OCFO's document, *New FMS Accounting Model, February 23, 2000*, documents in Section 2 *Accounting Model Best Practices*, the need to use JFMIP financial systems requirements when testing compliance of commercial-off-the-shelf products. This statement indicates OCFO's acknowledgement of the need to use JFMIP requirements for testing of its system.

Of the remaining functions:

- 9 functions² were not referenced in test plans, test scripts, or test scenarios; thus, we could not determine if they were included in testing;
- 21 functions were only partially addressed in test planning documents; some did not have detailed test scripts for use by testers; for some functions, only certain types of transactions were tested; and some tests were performed using only valid data and did not test using invalid data; and
- 15 requirements lacked documented test results and supervisory review.

Without completed and thorough test plans, scripts, and scenarios for required functions and documented test results and supervisory review, OCFO may not have assurance that required tests have been satisfactorily completed and incurs a risk that required functions may not operate correctly.

Recommendation:

1. To ensure that functions will operate correctly and comply with JFMIP requirements, we recommend that the CFO ensure that the Oracle Financials Implementation Team completes and fully documents test plans, scripts, and scenarios for JFMIP requirements and ensures tests have been successfully completed.

Management Comments and OIG Response

The Deputy CFO generally did not concur with this finding, explaining that applicable guidance does not require an agency to test core financial management functions not applicable to its operations and that some of the test plan discrepancies cited for the sampled requirements were caused by functions (1) not deployed during Phases II and III, (2) not applicable to OCFO operations, (3) not properly mapped to test plans, or (4) being documented in test plans related to other Education Central Automated Processing Systems (EDCAPS) components.

The comments do not specify which of the 52 sampled requirements meet which of these conditions; therefore, we could not thoroughly analyze the Deputy CFO's statements. With regard to the statement that some of the JFMIP requirements relate to functions not deployed

² The nine functions are:

1. Accruals of contracts or other items that cross fiscal years.
2. Separately identifies amounts that would be eliminated when preparing intra-agency and interagency consolidations.
3. Multiple pre-final closings to accommodate incremental adjustments and closings.
4. Year-end rollover of appropriate system tables into the new fiscal year under the control of an authorized system administrator.
5. Reconciliation of all open accounting period (prior month, current month, prior fiscal year, and current fiscal year) balances to their respective subsidiaries through on-line queries and reports.
6. Designated authorities to establish and modify the level of fund control using elements of the classification structure, including object class, program, organization, project, and fund.
7. Designated authorities to establish and modify the system's response (either reject transaction or provide warning) to the failure of a funds availability edit for each transaction type.
8. Identify payees who receive 1099s, including 1099 Cs.
9. Comparison of the agency's payment schedule and disbursing office's accomplished payment schedule.

during Phases II and III, we note that the requirements we reviewed relate to Funds Management, Purchase Orders, and Accounts Payable, which are the identified purposes of Phases II and III. We are, therefore, concerned about when OCFO plans to implement these requirements if they were not deployed during Phases II and III.

With regard to the statement that 3 of the 52 sampled requirements are not applicable to OCFO operations, we reanalyzed information provided to us after the end of our fieldwork to determine any discrepancies between this information and the information provided in Finding 1. We could not identify any mapping or explanation of which JFMIP requirements are not applicable to OCFO operations. The 52 sampled JFMIP requirements are identified by JFMIP as “mandatory.”

We are not clear as to the statement that some requirements are not properly mapped to Oracle Financials test plans. OCFO's integration contractor, PricewaterhouseCoopers (PwC), explained that there are no specific requirements documents and that contract deliverables were based on discussions and electronic mail messages regarding requirements. OCFO needs assurance that requirements have been adequately tested and determined to function correctly.

In regard to the comment that some of the functions' test plans are related to other EDCAPS systems, we did not identify references to other system test plans and did not receive documentation for these plans even though we requested all documentation related to testing of Phase II and III functions. Therefore, we cannot independently verify any functions that might have been tested outside of the Oracle Financials specific testing environment.

The comments dated January 2, 2002, explain that some of the documentation requested was not available during our fieldwork, which could account for some of the differences between our findings and the comments. We recognize that testing was ongoing during our review and is still continuing. We are concerned that the comments specify that, as of January 2, 2002, Application and Integration test results packages have not been delivered for 6 of 30 Phase II and III test areas. Application and Integration testing was scheduled for completion on November 2, 2001. With Oracle Financials scheduled for full implementation on January 22, 2002, and all Application and Integration test results packages not yet received by January 2, we affirm our finding and recommendation that the OCFO complete and fully document test plans, scripts, and scenarios for JFMIP requirements and ensure that tests have been successfully completed to verify that functions operate correctly.

Finding 2: Testing of Interfaces Did Not Include All Controls

To ensure the integrity of system data, testing of interfaces includes testing of controls that data is complete and accurate and that data interface submissions are complete. OMB Circular A-127 *Financial Management Systems* (Revised July 23, 1993) section 7j states, “Appropriate internal controls shall be applied to all system inputs, processing, and outputs.” Our analysis identified that testing did not include controls to ensure that duplicate information is not processed and that data is being provided by an authorized source.

While interface controls for data integrity may be inherent within Oracle Financials software, testing procedures included reviews of those software controls related to data completion, data accuracy, interface completion, data from or to an authorized entity, and duplicate data processing in ED's interface test plans.

We reviewed the test plans that were available for 20 of the 23 interfaces. All 20 of the reviewed plans included controls for data accuracy and complete interface submission. However, none of the 20 interfaces were tested to ensure information is provided by an authorized source, and 19 of the 20 interfaces were not tested for adequate controls to prevent duplicate information processing. Testing for three of the interfaces, Nortridge Promissory Notes, Checkfree, and Lockbox was still ongoing during our review.

Recommendation:

2. To ensure the accuracy of data within Oracle Financials and connected systems, we recommend that the CFO ensure that the Oracle Financials Implementation Team fully test appropriate controls for each interface.

Management Comments and OIG Response

The Deputy CFO did not concur with this finding, explaining that for interfaces, OCFO uses a combination of operational controls and automated controls to ensure that the source of the data is authentic and that duplicate data is not introduced. The assertion that controls exist does not provide assurance that these controls have been adequately tested. The OCFO comments provided a sample set of references for three interfaces where the comments stated that adequate testing was completed; however, the testing information that we reviewed during our audit did not provide a complete description of the test purposes, making it difficult to determine that the testing performed was sufficient to conclude that adequate measures are in place to avoid duplicate transactions. Adequate testing of interfaces must be performed; therefore, we affirm our finding and recommendation that OCFO fully test appropriate controls for each interface.

Finding No. 3: Complete Independent Verification and Validation (IV&V) Will Not Be Performed Before Implementation

In our report on Phase I implementation of Oracle Financials,³ we identified that the OCFO and its contractor had not completed minimum IV&V tasks as specified by Institute of Electrical and Electronic Engineers (IEEE) Standard 1012-1998, *Software Verification and Validation*. We recommended that the CFO direct the IV&V contractor to perform the minimum IEEE-specified IV&V activities for the implementation of Oracle Financials and analyze what other IV&V tasks need to be performed. OCFO officials concurred with this finding and have taken some actions. However, the CFO will not have IV&V tasks completed to identify potential system risks prior to the implementation of Oracle Financials.

³ ED's Implementation of FMSS Oracle Federal Financials Phase I, ED/OIG A11-B0003 (December 17, 2001).

OCFO had utilized an IV&V contractor for Phase I of Oracle Financials but did not exercise the option to continue the contract. OCFO has developed a Statement of Work for Phases II and III IV&V activities but, as of the end of our fieldwork, had not yet awarded the contract.⁴ The IV&V Statement of Work specifies that because OCFO is in the latter stages of the implementation project, the contractor shall perform pre-implementation and post-implementation tasks in accordance with industry defined best practices such as standards from the IEEE and Software Engineering Economics by Boehm. The pre-implementation tasks include:

- Tracing requirements to system design or testing scenarios;
- Acceptance and component test execution and verification;
- Retesting code including code reviews on interfaces, enhancement scripts, and customizations; and
- Risk mitigation assessments.

Post-implementation tasks include:

- Working unobtrusively alongside the integrator while they conduct validation testing.
- Independently verifying the inputs, processing, and outcomes of the testing relative to the expected results.
- Re-executing selected test scripts and/or scenarios, as deemed necessary by the contractor or as directed by the Department, in order to validate and verify the initial testing outcomes.

In addition, the OCFO awarded a contract in October 2001 for an Agreed-Upon-Procedures review of the accounting logic within Oracle Financials. The objective of the procedures is to assist the CFO in obtaining assurance that, upon implementation, the accounting logic (the chosen debit/credit pairing assigned to each accounting event) in ED's financial management system will result in financial statements that accurately depict ED's financial condition. OCFO planned for the work to be completed by December 21, 2001. OCFO officials stated these procedures do not serve as independent verification and validation of the Oracle Financials system development effort and do not, nor are they intended to, include the IV&V tasks specified in the Statement of Work.

Without an IV&V assessment of the Oracle Financials system development, the CFO is missing a key tool to provide assurance that the system will provide required functions.

Recommendation:

3. We recommend that the CFO identify the most critical IV&V tasks to be performed and see that they are completed to ensure that required functions operate as needed.

Management Comments and OIG Response

The Deputy CFO did not specifically respond to this finding in his comments. However, in a subsequent electronic mail message, the OCFO concurred with Finding 3.

⁴ OCFO officials informed us that they had awarded a contract for IV&V effective December 13, 2001.

Finding No. 4: Training May Not Adequately Prepare End-Users

In our prior review of Phase I "Just-in-Time Training," we identified potential Oracle Financials end-users in our sample who did not receive the necessary training to efficiently and effectively use the system. We recognize that the Oracle Financials Training Team has taken action to improve training based upon the recommendations in our Phase I report and through their own end-user survey work. Our review of a sample of user surveys found positive responses about the training. In structured interviews with a random sample of 12 users,⁵ we identified issues similar to our Phase I review. These end-users explained that for the training to be more effective, it needs to be tailored to users' specific needs and levels of system access.

The Training Team is now providing training more frequently rather than on a "Just-in-Time" basis, and the team is making greater effort to encourage attendance and notify users of training schedules. Of the 285 Phase II and III end-users that signed-in for the training, at least 193 completed training evaluations. We reviewed these 193 training evaluations, provided by the training team, and noted that they reflected improvements in the training.

According to OMB A-127, "Adequate training and appropriate user support shall be provided to the users of the financial management systems, based on the level, responsibility and roles of individual users, to enable the users of the systems at all levels to understand, operate and maintain the system." In interviews with a random sample of end-users and Training Team Liaisons, we identified that a number of concerns remain. For example, we noted that:

1. End-users are still receiving "Super User" access in their training classes, which in many cases may not be similar to the access they will use in their everyday job performance.
2. End-users are finding their training to be either too general or area-specific for their job needs.
3. System changes due to customization are affecting end-user attendance and training team instruction.

Even if it is explained during training that the Super User level of access may be different than in everyday performance, the training would be more effective if access during training was more similar to the access to be used in the end-user's everyday job performance. End-users also expressed that they felt training was provided at too high a level, without specifying individual job function, and some expressed that it was too much for their needs. Additionally, we interviewed 4 out of 25 Training Team Liaisons who reported difficulties in providing the training because of system changes. They described attendance issues as end-users wanting to attend training at a later date, after system customization is complete. Training Team Liaisons also reported difficulty in keeping the training adjusted with system changes/customizations due to a lack of communication with the Oracle Financials Implementation Team.

⁵ For Phases II and III, there were a total of 395 end users identified as requiring training. We stratified the list of end users and randomly selected six end users from each phase.

Addressing these training concerns should help reduce the risk that potential end-users will experience difficulties in using the system and performing their job functions.

Recommendation:

4. For the remaining "pre" and "post" implementation training, we recommend that the CFO direct the Oracle Financials Implementation Team to consult more thoroughly with end-users prior to the training to identify their specific training needs.

Management Comments and OIG Response

The Deputy CFO did not concur with this finding, explaining that it would be impractical for management to create user access levels specific to a student's job tasks for each classroom participant. Our concern is that the Super User access in the training might not be similar to the access the students will use in their everyday jobs. We recognize that, due to the number of end-users needing training, it would be difficult to train at the exact level of everyday access. We recommend that the OCFO conduct more thorough consultation with end-users to identify their specific training needs, which would help identify groups that should be trained together due to their similar access levels bringing the training access closer to actual end-user access.

The comments indicate that OCFO is working closely with training liaisons to encourage trainees to register and attend training classes. We recognized the increased effort to encourage attendance and notify users of training schedules in our draft report; however through interviews with several Training Team Liaisons, we identified that system changes due to customization are affecting end-user attendance and training team instruction. More consultation with end-users prior to the training will help to alleviate their concerns regarding system changes and encourage their attendance. We affirm our finding and recommendation.

Finding No. 5: User Access Controls Do Not Follow Security Requirements

Some Oracle Financials users do not have restricted access to only those functions needed to perform individual job duties. We identified that there are an excessive number of individuals with "GL Super User" account access and one user with multiple User IDs. We also identified that most of the user responsibilities are different from those specified in the Accounts Payable/Purchase Order (AP/PO) Security Strategy Document. Without restricted access, users could inadvertently or maliciously access Oracle Financials information possibly making unauthorized modifications to the data.

We identified 16 user IDs with "GL Super User" access. OCFO officials stated that two of the users are system administrators who need Super User access to implement updates and changes. Super Users have a wide range of functions and privileges, which allow them almost unrestricted access to Oracle Financials information. The Federal Information System Controls Audit Manual (FISCAM),⁶ section AC-2.1 states, "Broad or special access privileges . . . are only

⁶ General Accounting Office, "Federal Information System Controls Audit Manual," January 1999.

appropriate for a small number of users who perform system maintenance or handle emergency situations.”

To ensure that users would not inadvertently be assigned multiple responsibilities that could provide them with an inappropriate level of system access, we reviewed the Oracle Financials AP/PO Security Strategy Document provided by OCFO. Our review indicated that while the security model provided in that document was sufficient to keep users from being assigned incompatible responsibilities, the model was not followed when actual user roles and responsibilities were assigned to staff. OMB Circular A-130 states that a set of rules should be established concerning use of and behavior within the application; such rules shall clearly delineate responsibilities and expected behavior of all individuals with access to the application. FISCAM AC-2.1 further states, “The computer resource owner should identify the specific user or class of users that are authorized to obtain direct access to each resource for which he or she is responsible.”⁷

Recommendations

- 5.1. We recommend that the CFO ensure that the Oracle Financials Implementation Team determines the minimum number of users with Super User access and restricts access to only those who need Super User capabilities to complete their job functions.
- 5.2. We recommend that the CFO ensure that the Oracle Financials Implementation Team makes certain that user responsibilities adequately reflect the AP/PO Security Strategy Document to enforce security and access controls.

Management Comments and OIG Response

The Deputy CFO did not concur with this finding, explaining that the security requirements we reviewed during our audit were specific to the test environment and not the production environment. The OCFO comments specify that if the security requirements reviewed were for the production environment, OCFO would agree with our finding that the controls do not follow the requirements. During our audit, OCFO provided the lists, Active Users and Their Active Responsibilities, showing the application names and responsibilities for users of Oracle Financials. These lists were represented to us as the most current information of user profiles already tested.

If the requirements reviewed are solely for the test environment, we are concerned whether the access control structure has been tested for the production environment. Application and Integration testing was scheduled for completion by November 2, 2001, with Customer

⁷ FISCAM AC-2.1: “Resource owners have identified authorized users and their access authorized: The computer resource owner should identify the specific user or class of users that are authorized to obtain direct access to each resource for which he or she is responsible. This process can be simplified by developing standard profiles, which describe access needs for groups of users with similar duties, such as accounts payable clerks. Access authorizations should be documented on standard forms, maintained on file, approved by senior managers, and securely transferred to security managers . . . Broad or special access privileges, such as those associated with operating system software that allow normal controls to be overridden, are only appropriate for a small number of users who perform system maintenance or handle emergency situations. However, any such access should also be approved by a senior security manager, written justifications should be kept on file, and the use of highly sensitive files or access privileges should be closely monitored by management.”

Acceptance Testing occurring during the time of our fieldwork. We expected that the access controls testing would have occurred at this time. The security requirements for the production environment should be applied and tested on the test system before the system is placed into production to ensure controls are in place and working as needed. We affirm our finding and recommendation.

The comments also state that there are not an excessive number of users with GL Super User access. As stated in the report, we identified 16 users with such access, and FISCAM states that broad or special access privileges are only appropriate for a small number of users. Thus, we affirm our finding and recommendation that the CFO ensure that the Oracle Financials Implementation Team limits the number of users with such access.

Finding No. 6: Post-Implementation Operations and Maintenance Plans Have Not Been Fully Developed and Implemented

At the time of our fieldwork, documentation was not available identifying procedures to be followed for the daily operations and maintenance of Oracle Financials. Basically, an Operations and Maintenance plan provides computer operations personnel with a description of the software and necessary instructions on how to operate the software including how to complete non-routine, error, and recovery procedures. Though OCFO has indicated that time constraints have not allowed focus on this area, OMB A-127 section 7i states that requirements documents shall be adequate to allow technical personnel to operate the system in an effective and efficient manner. In addition, National Institute of Standards and Technology Special Publication 800-18, *Guide for Developing Security Plans for Information Technology Systems* (December 1998), section 5.GSS.5 states that these procedures should be in place to ensure that maintenance and repair activities are accomplished without adversely affecting system security.

Documentation of all aspects of computer support and operations is important to ensure continuity and consistency. Creating and documenting post-implementation procedures for operations and maintenance will reduce the risk for oversights in identifying recurring issues or assessing system performance.

Recommendation:

6. We recommend that the CFO ensure that the Oracle Financials Implementation Team develops and implements an Operations and Maintenance plan for the Oracle Financials development effort.

Management Comments and OIG Response

The Deputy CFO did not concur with this finding, explaining that the OCFO document, *Oracle Application 11.03 System Operating Procedures* dated September 27, 2001, and other documents identified procedures to be followed for daily operations and maintenance of FMSS Oracle Financials. During our audit, neither OCFO officials nor PwC contractors identified the document, *Oracle Application 11.03 System Operating Procedures*, or the other specified documents, but they did refer to the need to develop and implement an Operations and

Maintenance Plan. Subsequent to our review, we requested and reviewed the *Oracle Application 11.03 System Operating Procedures* and identified that this is a draft document which does refer to a number of operations and maintenance procedures, but the document does not include other procedures such as design of internal control and security procedures so that they can be individually maintained, how to activate security procedures, or how to interconnect the software with other related software or interfaces. These procedures are a step in the right direction, but with Oracle Financials implementation scheduled for January 22, 2002, the CFO must ensure that operations and maintenance documentation is finalized and complete. We affirm our finding and recommendation.

OTHER MATTERS

With regard to data conversion, the Mock I Test Results Report identified that about 4,250 problem items were reported while converting nearly 20 million data items from the current i.e.FARS system to Oracle Financials. During our fieldwork, OCFO officials stated that they have addressed the Mock I data conversion problems. As of the end of our fieldwork on November 30, 2001, we did not receive complete documentation on how conversion problems were addressed; thus, we cannot evaluate how conversion problems were resolved. The OCFO officials stated that they would run the Mock II conversion test to ensure that all problems have been adequately addressed and to identify any issues in previously unconverted data.

BACKGROUND

The OCFO is in the process of implementing a new core financial management system to replace the FMSS component of EDCAPS. OCFO is replacing the FMSS due to significant problems experienced with the operation and maintenance of the legacy FMSS since its deployment in October 1997 and due to deficiencies identified by financial statement auditors. ED has selected Oracle Financials as the replacement FMSS. The implementation of Oracle Financials and related interfaces is a large-scale system implementation effort. To minimize risks and manage the complexity of such an effort, it is important that the work proceed in manageable increments.

There are four Phases in the Oracle Financials implementation effort:

- **Phase I: AR and GL Phase** - delivers AR and collections functionality and configures the Oracle Federal Financial General Ledger for subsequent phases (completed October 2000). Refer to OIG audit report, ED's Implementation of FMSS Oracle Federal Financials Phase I, ED/OIG A11-B0003 issued in December 2001, for audit findings on the Phase I implementation.
- **Phase II: Program System Integration Phase** - delivers funds management, purchase order (i.e., obligation processing), and accounts payable functionality for program area funds and integrates the program systems with the new core Financial Management System (Scheduled for completion January 22, 2002).
- **Phase III: Administrative System Integration Phase** - delivers funds management, purchase order, and accounts payable functionality for administrative funds and

integrates the administrative systems with the new core Financial Management System (Scheduled for completion January 22, 2002).

- **Phase IV: Legacy FMSS Shutdown Phase** - completes the transfer of all data and reporting functions from the legacy FMSS (Scheduled for completion post-implementation; a date has not been determined.)

As of December 2001, the estimated cost for developing and implementing Oracle Financials, including IV&V and the Agreed-Upon-Procedures, is \$27.5 million.

OBJECTIVES, SCOPE, AND METHODOLOGY

The overall objective of our audit was to identify potential risk areas in the development and implementation of Oracle Financials. Our audit included a review of (1) testing, including interfaces and data conversion; (2) the status of the development of interfaces; (3) IV&V tasks; (4) Oracle Financials training; (5) Oracle Financials security; and (6) the status of maintenance/support plans for Oracle Financials.

The purpose of this letter report is to bring to your attention concerns that we identified during our audit of the implementation of FMSS Oracle Federal Financials (Oracle Financials) Phases II and III. We generally based our work on the information provided to us as of November 30, 2001. Our analysis focused on determining conditions requiring corrective action and did not always identify the effect or root causes for the conditions.

To accomplish the audit objective, we reviewed planning and implementation documents relevant to our reviews of the testing of Oracle Financials functions, user access security, data conversion, interfaces, enhancements and modifications, operations and maintenance, training, and independent verification and validation.

Additionally, we interviewed program managers, Oracle Financials Implementation Team personnel, contractors, selected Oracle Financials end-users, and selected Oracle Financials Training liaisons. We also conducted interviews with appropriate officials. For the sample of end-users interviewed, we stratified the list of end-users identified as needing to attend training and selected a random sample of 12 end-users.

Our audit covered the Phase II & III implementation period. Our fieldwork was performed in Washington, D.C. between October 31 and November 30, 2001. Our audit was performed in accordance with government auditing standards appropriate to the scope of the audit described.

STATEMENT ON MANAGEMENT CONTROLS

As part of our audit, we reviewed management controls over the implementation of Phases II and III. We specifically reviewed controls over testing, the development of interfaces, IV&V tasks, training, security, and development of maintenance/support plans for Oracle Financials. We performed our review, in part, to determine the nature, extent, and timing of our substantive tests to accomplish the audit objectives.

Due to inherent limitations, a study and evaluation made for the limited purpose described above would not necessarily disclose all material weaknesses in the management controls. Our assessment did disclose management control weaknesses that adversely affected the implementation efforts. These weaknesses and their effects are fully discussed in the AUDIT RESULTS section of this report.

ADMINISTRATIVE MATTERS

Please provide us with your final response to each open recommendation within 60 days of the date of this report indicating what corrective actions you have taken or plan to take and the related milestones.

In accordance with OMB Circular A-50, we will keep this audit report on the Office of Inspector General (OIG) list of unresolved audits until all open issues have been resolved. Any reports unresolved after 180 days from the date of issuance will be shown as overdue in the OIG's Semiannual Report to Congress.

Accordingly, please provide the Supervisor, Post Audit Group, Financial Improvement and Post Audit Operations, OCIO and OIG's Assistant Inspector General for Audit Services with semiannual status reports. These reports should address promised corrective actions until all such actions have been completed or continued follow-up is unnecessary.

In accordance with the Freedom of Information Act (Public Law 90-23), reports issued by OIG are available, if requested, to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act.

We appreciate the cooperation given during the audit. If you have any questions or wish to discuss the contents of this report, please call Andrew Patchan, Jr., Senior Director, Systems Internal Audit Team on 202-863-9497. Please refer to the control number in all correspondence relating to this report.

Attachments

cc: William D. Hansen, Deputy Secretary
Eugene W. Hickok, Under Secretary
John Danielson, Chief of Staff, OS
John P. Higgins, Management Improvement Team
William Haubert, Assistant General Counsel, OGC
Laurie Rich, Assistant Secretary, OIIA
Greg Woods, Chief Operating Officer, SFA
James Lynch, Chief Financial Officer, SFA
Steve Hawald, Chief Information Officer, SFA
Linda Paulsen, Deputy Chief Financial Officer, SFA
Faye Harris, Acting Director of Internal Review Division, SFA

ATTACHMENT A

Results of 52 JFMIP Requirements Reviewed

	JFMIP Requirements Fully Tested	Section Total
1	Warehouses and schedules payments in accordance with applicable regulations. For example, OMB Circular A-125.	
2	Provides the capability to capture, store, and process appropriate invoice information, including: invoice number, invoice amount, obligating document references, vendor number, payee name and address, discount terms, invoice amount, invoice date, and invoice receipt date.	
3	Records additional shipping and other charges to adjust the payment amount, if they are authorized.	
4	Adjusts the asset or expense recorded with the liability if the authorized payment (based on the invoice) is different from the amount accrued (based upon receipt and acceptance) using contract information and any increase is within agency tolerances.	
5	Automatically adjusts the obligation amount and edits for funds availability to cover increases.	
6	Automatically updates the funds control and budget execution balances to reflect changes in the status of undelivered orders and expended appropriations, as well as changes in amounts.	
7	Provides for proper processing of payment confirmations and follow-ups.	7
	JFMIP Requirements Not Referenced in Any Document	
1	System allows for accruals of contracts or other items that cross fiscal years.	
2	System separately identifies amounts that would be eliminated when preparing intra-agency and interagency consolidations.	
3	Supports multiple pre-final closings to accommodate incremental adjustments and closings.	
4	Provides for a year-end rollover of appropriate system tables into the new fiscal year, under the control of an authorized system administrator.	
5	Provides for reconciliation of all open accounting period (prior month, current month, prior fiscal year, and current fiscal year) balances to their respective subsidiaries through on-line queries and reports.	
6	System provides for designated authorities to establish and modify the level of fund control using elements of the classification structure, including object class, program, organization, project, and fund.	
7	System provides for designated authorities to establish and modify the system's response (either reject transaction or provide warning) to the failure of a funds availability edit for each transaction type.	

ATTACHMENT A

8	Provides the capability to identify payees who receive 1099s, including 1099Cs.	
9	Comparison of the agency's payment schedule and disbursing office's accomplished payment schedule.	9
JFMIP Requirements Partially Tested		
1	System maintains historical data to produce comparative financial reports for management use.	
2	Prepares trial balances and other supporting information needed for external reports and financial statements, including consolidated statements.	
3	Provides for on-line notification of funds availability prior to the distribution of lower level funding and the processing of commitment, obligation, or expenditure transactions.	
4	Supports the timely recording of transactions.	
5	Records the financial impact of all transactions that affect the availability of funds, such as commitments, liquidations, obligations, and expenditures.	
6	Updates all appropriate accounts to ensure that the system always maintains and reports the current status of funds for all open accounting periods.	
7	Adjusts available fund balances as reimbursable orders are accepted. (Note: In the case of reimbursable orders from the public, an advance must also be received before additional funding authority is recorder).	
8	Records an accrued liability upon receipt and acceptance of goods and services and properly identifies them as capital asset, expense, prepaid expense, or construction.	
9	Invoices are recorded through keyboard entry by a user or through an electronic interface with vendors in an electronic commerce arrangement.	
10	Provides the capability of splitting an invoice into multiple payments on the appropriate due dates when items on the invoice have different due dates.	
11	Records discount terms and automatically determines whether taking the discount is economically justified as defined in the Treasury Financial Manual, Volume I, section 6-8040.	
12	Provides information about each payment to reflect the stage of the scheduling process that the payment has reached and the date each step was reached for the following processing steps: payment scheduled, schedule sent to appropriate disbursing office, and payment issued by appropriate disbursing office.	

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13	Updates payment information when confirmation is received from the disbursing office, including the paid schedule number, check numbers or trace numbers, and date, amount of payment, and payment method (check or EFT).	
14	Posts transactions to SGL in accordance with the transaction definitions established by the core financial system management function.	
15	System will selectively generate required transactions as needed by the year-end closing procedures.	
16	System determines funds availability on adjustments to obligations or based on whether the funds cited are current, expired, or cancelled.	
17	Allows commitment documents to be entered into the core financial system on-line and from multiple locations, as well as through interfaces with other systems.	
18	Maintains information needed to support Internal Revenue Service (IRS) 1099 and W-2 reporting, including TIN and payee type (e.g., sole proprietorship, partnership, and corporation).	
19	Allows multiple payment addresses and/or bank information for a single payee.	
20	Access previously entered information and/or record additional information necessary to automatically determine the due date and amount of vendor payments in accordance with OMB Circular A-125, based on invoices, receiving reports, and contracts or purchase orders.	
21	Establishes payables and makes payments on behalf of another agency, citing the other agency's funding information.	21
JFMIP Requirements Lacking Completed Test Documentation		
1	Provides the capability to process, track, and control prior fiscal year adjustment transactions.	
2	Edit and validation routines used for Funds Availability Editing	
3	Checks commitment transactions against available funds.	
4	Includes adequate controls to prevent the recording of commitments that exceed available balances	
5	Supports recording obligations or expenditures that exceed available balances and produce a report or otherwise provide a method that allows management to review the cause of this overobligation condition.	
6	Provides the capabilities and controls for authorized users to override funds availability edits.	
7	Provides automatic real-time notification to users of transactions failing the funds availability edit and place the rejected transactions in an error file and/or suspense account for corrective action.	

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8	Checks available funds for obligating documents (including Amendments to obligating documents resulting in a change to dollar amounts or to the classification structure.	
9	Checks available funds when the expenditure exceeds the obligating document due to quantity or price variances within tolerances, additional shipping charges, etc.	
10	Checks available funds for commitments and obligations incurred in support of reimbursable agreements.	
11	Maintains information related to each commitment document, including amendments. (Note: At a minimum, the system must capture requisition number, accounting classification structures, and estimated amounts.)	
12	Provides for modifications to commitment documents, including ones that change the dollar amount or the accounting classification structure cited.	
13	Edit and validation routines used for Vendors.	
14	Maintains payee information that includes data to support obligation, accounts payable, and disbursement processes.	
15	Supports payments made to third parties that act as agents for the payee.	15
	TOTAL	52

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UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF THE CHIEF FINANCIAL OFFICER

January 2, 2002

MEMORANDUM

TO: Lorraine Lewis
Inspector General

FROM: Mark Carney *Mark Carney*
Deputy Chief Financial Officer

SUBJECT: Draft Audit Report: Audit of ED's Implementation of FMSS Oracle
Financials Phase II and III (ED/OIG A11-C0007)

Thank you for the opportunity to comment on the Office of Inspector General's (OIG) draft report "Audit of ED's Implementation of FMSS Oracle Financials Phase II and III" dated December 21, 2001. We appreciate the review you have done and feel that some of your observations will assist us in improving the implementation effort. Attached are Office Chief Financial Officer's (OCFO) comments on the subject report. In several instances, we have provided additional reference material and/or citations to clarify our position.

If you have any questions or if you would like to discuss the comments, please contact Danny Harris, Director of Financial Systems Operations on 202-401-0896.

Thank you.

Attachment

cc: The Deputy Secretary
The Under Secretary
John Danielson, Chief of Staff
John Higgins, MIT
Greg Woods, COO/SFA
James Lynch, CFO/SFA
Steve Hawald, CIO/SFA

400 MARYLAND AVE., S.W. WASHINGTON, D.C. 20202-4300
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ED/OIG A11-C0007**OCFO's Comments**
Audit of ED's Implementation of FMSS Oracle Federal
Financials Phase II and III**Cover Memo – Audit Results**

OCFO has not responded to item #3 (data conversion issues are being addressed). No findings or recommendations are provided for this item. It is only discussed in OIG's "Other Matters" section.

Finding 1: Test Planning Documentation Is Incomplete**OCFO Response: Disagree with OIG Finding**

OCFO disagrees with OIG's findings in this area for the following reasons:

- 1) Applicable Federal guidance does not require an Agency to test core financial management functions that are not applicable to its' operations;
- 2) It does not appear as if "OCFO specific requirements" were reviewed with the sample requirements as implied by this finding;
- 3) The test plan discrepancies cited for sample requirements are not accurate because many of the requirements were related to functions either:
 - not deployed during Phases II and III
 - not applicable to OCFO operations
 - not properly mapped to FMSS Oracle Financials test plans, or
 - documented in test plans for other EDCAPS systems enhanced to support the FMSS Oracle Financials implementation

The premise of the JFMIP certification process is that all vendors who wish to sell commercial off the shelf (COTS) core financial management systems to the Federal Government must pass all core financial systems requirements not identified as value added every three years. In 1999, Oracle Corporation's Federal Financials version 11.0.3 was certified as compliant with the JFMIP standards. Oracle has also maintained its certification by submitting to and passing all subsequent required JFMIP interim tests.

OMB Circular A-127, section 7g states "Agency financial management systems shall conform to existing *applicable* (emphasis added) functional requirements for the design, development, operation and maintenance of financial management systems." In this case, OCFO interprets applicable to mean JFMIP requirements that are applicable to Education's business process or operating requirements. OCFO's test plans and scenarios are developed using Education-specific business processes with the objective of testing the Department's specific configuration of the software to fulfill its business process requirements. JFMIP requirements that are not applicable to these processes are not tested. Retesting non-applicable requirements at the Agency level would be duplicative of work already done by JFMIP and would therefore represent a waste of Federal resources.

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In the explanation of Finding 1, OIG states, "In review of 52 sampled JFMIP and OCFO required functions (provided in the attachment) we could only determine that 7 were fully tested." After review of the attachment to the audit report, OCFO asserts that all of the items listed were extracted from the JFMIP requirements and none of the items sampled represent specific OCFO requirements.

The audit report indicates that OIG was unable to identify test plans and scenarios for many of the requirements sampled. OCFO believes that this may be partially a result of a misunderstanding regarding the EDCAPS system that should be tested to meet the requirements referenced and the scope of Phase II/III. Often, requirements related to the FMSS Oracle Financials implementation are embedded in an EDCAPS system that originates the transaction (e.g., GAPS, CPSS). OIG indicated to OCFO that all other EDCAPS systems were specifically excluded from the scope of this review. At OIG's request, OCFO provided all documentation and deliverables specifically related to the FMSS Oracle Financials implementation. No documentation or other materials were requested by OIG or provided by OCFO related to the other major EDCAPS components.

OCFO recommends that items cited in the audit report be clarified as follows:

- 1) Of the nine (9) items OIG identified as not referenced in any documentation;
 - One (1) was listed in the report as both "not referenced in any documentation" and "partially tested"
 - Two (2) were documented in test plans for other systems enhanced to support Phase II/III
 - Two (2) relate to functions not deployed during Phases II or III
 - Two (2) relate to functions which are not applicable to OCFO operations
 - Two (2) were tested by OCFO
- 2) Of the twenty one (21) items OIG identified as partially tested;
 - One (1) was listed as both "not referenced in any documentation" and "partially tested"
 - One was not applicable to OCFO operations
 - Two (2) relate to functions not deployed in Phases II or III
 - Eight (8) were documented in test plans for other systems enhanced to support Phase II/III
 - Ten (10) were tested by OCFO as the requirement applied to Education's operations
- 3) Of the fifteen (15) items OIG identified as lacking documented results or supervisory review;
 - OCFO concurs that at the time of the OIG review, preparation of the test results documentation was in progress and not scheduled to be completed until after the end of OIG's fieldwork.
 - From the period beginning September 14 to date, A&I test results packages have been delivered for 24 of 30 Phase II/III test areas.

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ED/OIG A11-C0007**Finding 2: Testing of Interfaces Did Not Include All Controls****OCFO Response: Disagree with OIG Finding**

OCFO believes that the OIG finding does not fully consider the level of integration within EDCAPS component systems (i.e., CPSS, GAPS, and FMSS Oracle Financials) as context for applicable interface controls. In most instances, the data transfers between these components are accomplished by highly integrated automated processes within the EDCAPS platform and not through traditional "interfaces" with external organizations.

Within EDCAPS systems, these integrated processes (e.g. GAPS online) include the following controls that must be met before transactions are recorded in the EDCAPS system:

1. Both the sending and receiving component must be operational
2. The middleware integration software must be online and operational
3. Proper user authentication must occur in all affected components
4. User access and update privileges must be compatible with the execution of the requested function.
5. Transactions must be identified with the pre-defined source and category values
6. To prevent duplicate entry the process requires that primary key constraints (i.e. document number, customer, number etc.) must be unique for new records or present in the database for record update functions.
7. Both components must acknowledge successful completion and execution of the request before irreversibly "committing" the data to either EDCAPS component.

For interfaces from/to systems external to EDCAPS, OCFO uses a combination of operational controls and automated controls to ensure that the source of the data is authentic and that duplicate data is not introduced. To ensure that data is only received from authorized sources, OCFO has established password protected file transmission repositories for all external data suppliers. All data transmissions from external sources are accompanied by an email transmission from an authorized representative of the transmitting entity notifying OCFO that a file has been transmitted for processing. Authorized OCFO personnel only process transmission upon receipt of a proper notification from a data provider.

OCFO also disagrees with OIG's statement that "...19 of the 20 interfaces were not tested for adequate controls to prevent duplicate information processing." OCFO planned and tested the interface processes to ensure the same file could not be processed multiple times. OCFO also created edits, where applicable, to ensure invalid data transactions could not be processed. Without specific interfaces being referenced in the findings, OCFO cannot respond to the specific items that form the basis of this statement. Instead, OCFO has provided a sample set of references from the *FMSS Oracle Financials Application & Integration Test Plan* that supports its position that adequate testing was planned and performed to ensure that duplicate transactions are not processed.

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- On the P-Card Interface test plan, condition PCII.4 tests that the interface tables are deleted to prevent the same file from being processed multiple times.
- On the Receipt Interface test plan, condition RI1.10 tests that the interface tables are deleted to prevent the same file from being processed multiple times.
- On the Vendor Batch test plan, conditions VBI4.2, 4.3, 4.5 and 4.6 test that duplicate records are not created.

OCFO concurs that the testing of the lockbox, Checkfree, and Nortridge interfaces was not complete when the OIG completed its fieldwork. However, the test plans were available for review by OIG during this period. In addition, OCFO would like to clarify the status of the Nortridge system implementation and the Checkfree integration testing. Although issues are still being encountered with the custom Nortridge Interface, the Department is not experiencing problems with the Vendor itself. OCFO believes that this comment is inaccurate and does not correctly portray the relationship between the Department and Nortridge Corporation. Regarding Checkfree, the Department is not reliant upon external vendors for development and testing. The Checkfree testing was not yet planned for completion at the time of the OIG review due to testing dependencies with other EDCAPS test areas (e.g., SFA DL/FFELP interface, lockbox/refunds interface).

Finding 4: Training May Not Adequately Prepare End-Users
OCFO Response: Disagree with OIG Finding*End-users receiving "Super User" access in training classes*

Much consideration has been given to the issue concerning end-users receiving "Super User" access to the training environment. As identified, this level of access may not be identical to the level that some users experience in their production environment. However, there are necessities and practicalities that need to be considered in determining the appropriate level of access needed for training purposes.

The most significant reason for providing the expanded level of access to trainees in the training environment is associated with their need to experience the complete transaction processing cycle in order to fully comprehend the system. Many trainees will be faced with the need to "approve" transactions in Oracle Federal Financials. In order to intelligently manage the approval of these transactions, it is necessary to experience all the processes in the transaction cycle. To accomplish this, users need access to all functions in the training environment and therefore a general level of access.

In addition, it would be impractical from a managerial position to attempt to create specific user access levels for each classroom participant, associated with that student's specific job task. Each course begins with a complete explanation of the generic user access levels provided for training purposes and that this is done only to illustrate all the functionality of that course material. Full disclosure of the limited access that users will

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experience in their specific production environment is also explained at the beginning of each course.

End-users are finding training to be either too general or area-specific for their job needs

Though training is not often perfectly suited for each individual student in the classroom, OCFO is utilizing surveys and evaluations to attempt to provide the level of training best suited for the normal trainee. Also, every effort is made to assure that specific transactions are addressed when necessary. However, conducting interviews with more end-users to determine their specific training needs may result in diametrically opposed results. As indicated in the findings, some users found the material to be, "too general" while others found the material to be too "area specific for their job." With such results, it would be impractical to construct a training curriculum that would address the individual learning preference of each end-user. Rather, the curriculum has been developed with materials that relate to the audience for each class identified and, where necessary, additional "transaction steps" are created for processes that require a more detailed level of explanation.

System changes due to customization are affecting end-user attendance and training team instruction

The EDCAPS Training Team continues to work closely with the liaisons appointed by the individual Principal Office leadership, to encourage trainees to register and attend classes. The importance of attending training has been continuously expressed to the liaisons and senior officers through regularly scheduled meetings, email copies of all meeting minutes and personal visits to individual offices. Managers and liaisons have been made aware of the limited resources available for training and all have expressed their commitment to preparing their offices for this task. However, some trainees have yet to register for training. Efforts continue to provide all the training possible, utilizing all the resources available, to assure success. However, it is imperative that trainees use their own initiative to attend class and participate in the instruction.

The EDCAPS Training team is aware that a Just-in-Time training approach, as well as early user involvement in course materials is crucial to the success of the program. Therefore, the curriculum includes refresher courses for all trainees who have completed their introductory class-work. These courses will be provided the last two weeks before go-live, and will focus on exercises designed to illustrate the most current functionality.

Regarding post implementation training, feedback received from the Help Desk and queries of the TeamTrack Application will be used to supplement interviews with end-users regarding needs of further training. Although great emphasis has been placed on soliciting and evaluating the feedback from the end-users, inconsistencies have been identified between the responses received. As such, the Implementation Team believes it is necessary to introduce a measure of objective feedback, such as the content of calls to the Help Desk, versus relying wholly on subjective feedback of sampled end-users.

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Finding 5: User Access Controls Do Not Follow Security Requirements
OCFO Response: Disagree with OIG Finding

OCFO is concerned that OIG has drawn its conclusion about OCFO's deployment of security based on a review of a test environment not the OCFO production system. OCFO did not establish the Phase II and III responsibilities in the FMSS Oracle Financials production system until after the completion of the OIG's field work.

If this assumption were correct then OCFO would concur with the OIG's findings that the non-production systems do not strictly conform to all aspects of the Security Strategy for the production system. One cause of these deviations is that Implementation Team members need to be able to experiment and test transaction scenarios using different security profiles in order to ensure that each profile provides the end user with the necessary access to perform his or her job function.

It is OCFO's belief that there are not "excessive" numbers of end-users with GL Super User access. A closer review of the users with this responsibility will reveal that many of the individuals belong to the Configuration Team and require this access during the configuration and implementation period prior to the transition to FMSS Oracle Financials.

Finding 6: Post Implementation Operations and Maintenance Plans
OCFO Response: Disagree with OIG Finding

The OCFO document titled *Oracle Application 11.03 System Operating Procedures* dated September 27, 2001 identifies procedures to be followed for daily operations of FMSS Oracle Financials. The document provides Department-specific instructions for installing and administering Oracle Applications 11.03 including instructions for starting and shutting-down services, refreshing the databases, applying software patches, performing auditing and purging, implementing the Oracle concurrent manager and other software operations functions.

Oracle Corporation also provides substantial documentation to support the operation and maintenance of its application software. This documentation was provided as part of OCFO's software license. The documentation is also available in electronic format from Oracle's web site. OCFO would be glad to provide a CD-ROM with an electronic copy of all of Oracle's operation, maintenance, and end user documentation to OIG upon request.

The FMSS Oracle Configuration documents provide step-by-step instructions for the set-up of the Oracle modules implemented by the Department. These documents serve as the point of reference for ongoing maintenance of the Oracle software configuration for the Department. The following documents were prepared for Phase II/III:

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- FMSS Oracle Financials Phase II Federal Administrator Configuration,
- FMSS Oracle Financials Phase III Purchasing Configuration
- FMSS Oracle Financials Phase III AP Configuration
- FMSS Oracle Financials General Ledger Configuration

The EDCAPS program includes a well-defined software release process. The focus is to deliver upgrades to production systems in a controlled fashion with structured quality assurance and configuration management practices. The procedures for EDCAPS software development and maintenance will not change significantly with the implementation of FMSS Oracle Financials Phase II/III. The *EDCAPS Configuration Management Plan (CMP)*, dated August 1, 2001, provides an in-depth view of the EDCAPS engineering process, subsystems configuration, and Change Control Board (CCB) procedures. The EDCAPS CMP covers CM techniques and processes designed to manage the EDCAPS configuration for hardware, software, and documentation. These practices include applying proven software engineering processes and adhering to the CM procedures for configuration identification, control, status accounting, and audit of the EDCAPS Configuration Items (CIs). The software engineering activities discussed in the CMP include product analysis, design, construction, testing, training, implementation, and maintenance of EDCAPS systems.

Finally, a summary of software development and maintenance processes applicable to Phase II/III as well as OCFO's plan to provide post-implementation support for the Phase II/III go-live in January are summarized in the *EDCAPS Release 7.0 Post Implementation Support Plan (Draft)* dated December 19, 2001.