



UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF INSPECTOR GENERAL

September 21, 2005

CONTROL NUMBER
ED-OIG/A19F0003

Michell C. Clark
Acting Chief Information Officer
Office of the Chief Information Officer
U.S. Department of Education
400 Maryland Avenue, SW
Washington, DC 20202

Dear Mr. Clark:

This **Final Audit Report** (Control Number ED-OIG/A19F0003) presents the results of our audit of the *Audit Followup Process for Office of Inspector General Internal Audits in the Office of the Chief Information Officer*. The objective of our audit was to verify whether adequate documentation was maintained to support that corrective action items have been implemented as stated in the Department of Education's (Department) corrective action plans (CAP). This audit is a part of a review of the Department's internal audit followup process being performed in four principal offices (POs). A summary report will be provided to the Department's Chief Financial Officer upon completion of the audits in individual offices.

BACKGROUND

Office of Management and Budget (OMB) Circular A-50, entitled "Audit Followup," provides the requirements for establishing systems to assure prompt and proper resolution and implementation of audit recommendations. The Department established a *Post Audit User Guide* (Guide) to provide policy and procedures for the audit followup process. Section I, "Overview," of the Guide states,

The effectiveness of the post audit process depends upon taking appropriate, timely action to resolve audit findings and their underlying causes, as well as providing an effective system for audit close-out, record maintenance, and follow-up on corrective actions.

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While overall responsibility for the audit followup process is assigned to the Office of the Chief Financial Officer (OCFO), Post Audit Group (PAG), each Assistant Secretary (or equivalent office head) is responsible for ensuring that the overall audit followup process operates efficiently and consistently. The Guide defines further responsibilities of the Action Official (AO), generally the Assistant Secretary (or equivalent office head), to include:

- Determining the action to be taken and the financial adjustments to be made in resolving findings in audit reports concerning respective program areas of responsibility,
- Maintaining formal, documented systems of cooperative audit resolution and follow-up to ensure that audit recommendations are implemented, completion dates captured, and appropriate documentation maintained to support completed corrective actions.

The Department tracks audit resolution and the completion of corrective action items through the Audit Accountability and Resolution Tracking System (AARTS). For each audit, AARTS stores detailed information on audit resolution, proposed corrective action items, Office of Inspector General (OIG) concurrence with these action items, responsible individuals, and completion and closure data.

When a PO has completed all corrective action items for an internal OIG audit, the PO certifies this fact to PAG and requests closure of the audit in AARTS. PAG staff perform a review of the documentation in the audit resolution file maintained by the PO to determine whether implementation of corrective action items is supported. Once PAG is satisfied that implementation of the corrective action items reviewed is supported, the audit is closed in AARTS. PAG staff stated that until sometime in Fiscal Year 2004, only a sample of corrective action items was evaluated and that PO staff did not necessarily know that all corrective action items were not reviewed. PAG staff stated that currently all corrective action items are evaluated in these reviews.

AUDIT RESULTS

We found improvements are needed in the Office of the Chief Information Officer's (OCIO) internal control over its audit followup process. Our audit revealed that OCIO's audit followup process did not support the completion of all corrective action items, and audit resolution files were not maintained for all audits included in this review. In addition, this process did not always support completion of corrective action items by the date reported as completed in AARTS.

OCIO audit resolution staff were aware of the Department's documentation requirements for audit resolution files, and stated the PO has implemented changes over the past two years to improve their audit followup process. While we noted some improvements in the process, further improvements are needed. We found OCIO did not maintain separate audit resolution files for three of the five audits reviewed. In addition, we found documentation did not support completion of 17 of the 57 corrective action items included in our review. As a result, OCIO does not have assurance that corrective action items were implemented. In addition, reporting

corrective action items as completed before the actions have actually been taken compromises the integrity of the data included in AARTS, understates internal management reports and reports to Congress on corrective action items that have not yet been completed, and may negatively impact the Department's credibility.

In its response to the draft audit report, OCIO concurred with the finding and provided corrective actions to address each of the recommendations included in our report. The complete text of OCIO's response is included as Attachment 2 to this report.

Finding 1 OCIO Audit Followup Was Not Always Effective

We found OCIO's audit followup process was not always effective. While OCIO certified that corrective action items were completed, we found they were unable to support completion of 17 of the 57 corrective action items reviewed (30 percent). We were able to validate closure dates for 36 of the 40 supported corrective actions through OCIO provided documentation.¹ We found OCIO reported 17 of these 36 action items (47 percent) as completed in the Department's audit tracking system prior to dates reflected by supporting documentation.

Documentation Did Not Support Completion of Corrective Action Items

OCIO audit resolution file documentation did not initially support completion of 32 of the 57 corrective action items reviewed (56 percent). In response to an OIG request, OCIO provided additional documentation not originally included in the audit resolution files that supported completion of 15 additional corrective action items. Ultimately, OCIO could not provide documentation to support completion of 17 of the 57 corrective action items (30 percent). Unsupported action items noted during this audit included the following:

- In one audit, the corrective action item stated an annual training program for the Resource Officer, Records Liaison Officer (RLO), and Contracting Officer Representatives (COR) would be developed.² OCIO's audit resolution file included a Records Management Pilot Evaluation Plan and Hummingbird PCDOCs and Cyber DOCS Evaluation Report. In response to our request for additional documentation, OCIO indicated the corrective action item had not been completed by stating, "The implementation of annual training programs for RLOs and CORs was postponed because of One-ED."
- In another audit, the corrective action item stated that with the publication of the modified directive, OCIO would publish calling card policies in ED Notebook and send

¹ In four cases, we could not validate closure dates because of limitations in the supporting documentation provided by OCIO.

² Audit Control Number (ACN) A11-A0011: "Audit of the Department's Records Management Program," issued September 27, 2001, Corrective Action Item 1.1.1.

email notices to all employees.³ OCIO provided a printed page, initialed by the CIO, stating an ED Notebook Announcement was sent to all Department employees on June 23, 2003. It continued to say the announcement was posted on the ConnectED ED Notebook page. However, there were no copies of this announcement or the email notices in the audit resolution file. In response to our request for additional information, OCIO responded stating, “No copy of the particular ED Notebook entry that announced the publication of the directive is now available.”

PAG issued Audit Closure Memos for four of the five audits included in this review. These four audits contained 42 of the 57 corrective action items we reviewed. We noted 20 of these 42 corrective action items were identified as reviewed by PAG prior to issuance of the Audit Closure Memos. We determined 12 of the 20 corrective action items reviewed by PAG were adequately supported by documentation provided by OCIO. The results of our analysis of the effectiveness of PAG’s review process will be included in the audit followup summary report issued to the Chief Financial Officer upon completion of the audits in individual offices.

Documentation Did Not Support Reported Completion Dates

For the 36 corrective action items for which completion dates could be verified, OCIO reported 17 corrective action items as completed in AARTS prior to dates reflected by supporting documentation (47 percent). These items were reported as completed from 1 day to 16 months before dates reflected on supporting documentation. Fourteen of the 17 actions were reported as completed two or more months before dates noted on supporting documentation (82 percent).

For example, OCIO provided us slides, dated June 17, 2003, from an online records management training course as supporting documentation for a corrective action item reported in AARTS as completed on April 19, 2002.⁴ We reviewed this documentation and determined it did not support the reported completion date in AARTS.

Requirements for Audit Followup

OMB Circular A-50, entitled “Audit Followup,” provides the requirements for establishing systems to assure prompt and proper resolution and implementation of audit recommendations. The Circular states—

Audit followup is an integral part of good management, and is a shared responsibility of agency management officials and auditors. Corrective action taken by management on resolved findings and recommendations is essential to improving the effectiveness and efficiency of Government operations. Each agency shall establish systems to assure the prompt and proper resolution and implementation of audit recommendations. These systems shall provide for a

³ ACN A19-B0011: “Audit of Controls over Government Calling Cards,” issued October 24, 2002, Corrective Action Item 1.2.1.

⁴ ACN A11-A0011, Corrective Action Item 1.1.3.

complete record of action taken on both monetary and non-monetary findings and recommendations.

The Department's Post Audit User Guide, Section IV, "Internal Audits," Chapter 1, "ED Office of Inspector General (ED-OIG) Audit Reports and Alternative Products," Part G, "Corrective Actions," states:

Each AO must maintain documentation to support implementation of each corrective action in accordance with the *Guidelines for Establishing File Folders and Maintaining Documentation*. The documentation must be specifically identifiable to a corrective action to withstand any post audit closure review by PAG/OCFO, ED-OIG, [Government Accountability Office] GAO and/or OMB. All ED-OIG audit records must be retained by an AO for at least five years after ED-OIG is notified that all corrective actions have been completed.

The Department's *Guidelines for Establishing File Folders and Maintaining Documentation* states:

A file folder should be established for each audit report beginning with the draft report. Each folder should contain . . . Documentation to support implementation of corrective actions or specific notes that indicate where said documents are located . . . Explanation of how such documentation supports the corrective action, if not readily understood or evident.

The *Guidelines for Establishing File Folders and Maintaining Documentation* also provides examples of supporting documentation to include memos of understanding, final regulations, Dear Colleague Letters, records from databases, and policies and procedures.

OCIO acknowledged that before the prior CIO took office in 2003, the PO was not adequately maintaining documentation to support completion of corrective action items. OCIO's former Audit Liaison Officer did not require evidence to show that a corrective action had been implemented. The only requirement was an email stating the corrective action item was completed.

OCIO staff stated their internal audit followup process has improved and changes have been made within the past two years. They stated their process is more centralized, allowing only one staff member to close corrective action items in AARTS. In addition, OCIO staff stated corrective action items are not reported as completed until the CIO and the Chief of Staff have reviewed the documentation to ensure it supports completion of the action item. OCIO also indicated that all supporting documentation is currently filed and tabbed in binders for each audit.

While we acknowledge OCIO has implemented changes to their internal audit followup system, further improvements are needed. During our review, we noted the percentage of completion dates correctly reported in AARTS was better under OCIO's newly implemented process.

However, the percentage of unsupported corrective action items did not improve with the applied changes.

Without appropriate documentation, OCIO does not have assurance that identified deficiencies were corrected. As such, the risk remains that related programs may not be effectively managed.

By reporting corrective action items as completed when they have not been, or in advance of the actual completion date, OCIO compromises the integrity of the data included in AARTS and may negatively impact the Department's credibility. Management reports on corrective action items due for completion may be understated. In addition, the Department's *Semiannual Report to Congress on Audit Followup* may also under report the audits for which corrective action items have not been completed.

Recommendations:

We recommend that the Acting Chief Information Officer:

- 1.1 Ensure audit followup documentation clearly supports completion of the stated action item as it is worded in the CAP.
- 1.2 Ensure completion dates reported in AARTS are consistent with dates reflected in supporting documentation.
- 1.3 Update AARTS to reflect the actual completion dates for the action items noted in the audit with discrepancies in the reported completion dates.

OCIO Response:

In its response to the draft audit report, OCIO concurred with the finding and provided corrective actions to address each of the recommendations included in our report. OCIO stated all post audit documentation is maintained centrally within individual audit notebooks. In addition, a template for the OCIO audit notebook cover sheet has been developed to standardize quality post audit documentation. Corrective actions will not be marked as complete until the CIO has approved the supporting documentation. This will provide independent verification and validation that the corrective action has been completed and the completed dates entered into AARTS are supported by documentation. OCIO also indicated it would work with PAG to update the completion dates for the actions listed in the table in Attachment B of its response, however, OCIO noted it believed it had documentation supporting the existing completion date for one of the actions cited.

OIG Comments:

When OCIO submitted its draft report response to OIG, it asked for insight on what other documentation should be used to support the closure of the action item noted above. OIG responded and OCIO subsequently concurred with the information provided, stating it would work with PAG to update the completion date for this action item as well.

OBJECTIVE, SCOPE, AND METHODOLOGY

The objective of our audit was to verify whether adequate documentation was maintained to support that corrective action items have been implemented as stated in the Department's CAPs.

To accomplish our objective, we performed a review of internal control applicable to OCIO's audit followup process. We reviewed applicable laws and regulations, and Department policies and procedures. We conducted interviews with OCFO/PAG staff regarding Department policy and procedures, and AARTS operation. We conducted interviews with OCIO staff responsible for resolving and following up on corrective action items for the audits selected. We also reviewed documentation provided by OCIO staff to support completion of corrective action items for the recommendations included in our review.

The scope of our audit was limited to corrective action items developed in response to internal OIG audits of OCIO processes and programs. Our scope included only those corrective action items reported as "completed" in AARTS during the period July 1, 2002, through September 30, 2004. We excluded from our review corrective action items for recurring audits, such as annual financial statement audits, information security audits, or those with prior or planned followup audits, so as not to duplicate audit effort. Overall, we selected a total of 57 corrective action items from 5 OCIO related audits. The selected audits and corrective action items reviewed are listed in Attachment 1 to this report.

We relied on computer-processed data initially obtained from AARTS to identify action items applicable to the scope period. An alternative data source is not available to directly test the completeness of the corrective action items as reported in AARTS. However, we tested the accuracy of AARTS data by comparing AARTS data to supporting documentation. We also conducted a limited review of AARTS data controls and relied on feedback from resolution staff to gain additional assurance relating to the completeness and accuracy of AARTS data. Based on these tests and assessments, we determined that the computer-processed data was sufficiently reliable for the purpose of our audit.

Our review was based on the corrective action items defined by OCIO in its CAPs and agreed upon by OIG in the audit resolution process. We reviewed and analyzed documentation in OCIO's audit resolution files to determine whether completion of each selected corrective action item was supported. In cases where documentation in the file did not support completion of the action item, we provided OCIO with an opportunity to provide additional documentation from other sources. We reviewed any additional documentation subsequently provided to make a final

determination as to whether completion of the corrective action items was then supported. In addition, we verified the reported completion dates in AARTS against the supporting documentation provided, where possible, for those corrective action items that were supported.

We conducted fieldwork at OCIO offices in Washington, DC, during the period December 2004 through July 2005. We held an exit conference with OCIO staff on July 18, 2005. Our audit was performed in accordance with generally accepted government auditing standards appropriate to the scope of the review described above.

ADMINISTRATIVE MATTERS

Corrective actions proposed (resolution phase) and implemented (closure phase) by your office will be monitored and tracked through the Department's Audit Accountability and Resolution Tracking System. Department policy requires that you develop a final CAP for our review in the automated system within 30 days of the issuance of this report. The CAP should set forth the specific action items, and targeted completion dates, necessary to implement final corrective actions on the finding and recommendations contained in this final audit report.

In accordance with the Inspector General Act of 1978, as amended, the Office of Inspector General is required to report to Congress twice a year on the audits that remain unresolved after six months from the date of issuance.

Statements that managerial practices need improvements, as well as other conclusions and recommendations in this report, represent the opinions of the Office of Inspector General. Determinations of corrective action to be taken will be made by the appropriate Department of Education officials.

In accordance with the Freedom of Information Act (5 U.S.C. §552), reports issued by the Office of Inspector General are available 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 provided to us during this review. Should you have any questions concerning this report, please call Michele Weaver-Dugan at (202) 245-6941.

Sincerely,

Helen Lew /s/
Assistant Inspector General for Audit Services

cc: Nina Aten, Audit Liaison Officer, OCIO
Charles Miller, Supervisor, PAG/OCFO

ATTACHMENT 1 – Audits and Corrective Action Items Reviewed

Number	Audit Control Number	Title	Issue Date	Corrective Action Items Reviewed	Unsupported Action Items	Unsupported Completion Dates
1	A11-A0011	Audit of the Department's Records Management Program	9/27/01	1.1.1, 1.1.2, 1.1.3, 1.1.4, 1.2.1, 1.2.2, 1.2.3, 2.1.1, 2.2.1, 2.2.2, 2.3.1, 2.4.1, 2.5.1, 2.5.2	1.1.1, 2.5.2	1.1.3, 1.2.1, 2.2.1, 2.2.2, 2.3.1
2	A11-D0001	Phase II Audit of the Department's Critical Infrastructure Protection Program	3/28/03	1.1.1, 1.1.2, 1.2.1, 1.2.2, 1.3.1, 1.3.2, 1.4.1, 1.4.2, 1.5.1, 1.5.2, 1.6.1, 1.6.2, 1.6.3, 1.6.4, 1.7.2	1.5.2, 1.6.3	1.3.2, 1.4.2, 1.5.1
3	A11-C0009	Implementation of the Government Paperwork Elimination Act	9/30/02	1.1.1, 1.1.2, 1.2.1, 1.2.2, 1.2.3, 1.2.4, 1.2.5, 1.2.6	1.2.1, 1.2.2, 1.2.5, 1.2.6	1.2.3, 1.2.4
4	A19-B0011	Audit of Controls over Government Calling Cards	10/24/02	1.1.1, 1.2.1, 1.2.2, 1.3.1, 1.4.1, 1.5.1, 2.1.1, 2.2.1, 2.3.1, 2.4.1, 2.5.1, 3.1.1, 3.2.1	1.2.1, 1.4.1, 2.4.1, 3.2.1	1.2.2, 1.3.1, 2.1.1, 2.2.1, 2.3.1, 3.1.1
5	A07-C0033	Audit of Capital Planning and Investment Management	9/12/03	1.1.1, 1.2.1, 2.1.1, 2.2.1, 2.3.1, 2.4.1, 3.1.1	1.2.1, 2.1.1, 2.2.1, 2.3.1, 2.4.1	1.1.1
TOTAL				57	17	17



UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF MANAGEMENT

ASSISTANT SECRETARY

September 7, 2005

TO: Helen Lew
Assistant Inspector General for Audit
Office of Inspector General

FROM: Michell C. Clark
Acting Assistant Secretary for Management and Chief Information Officer

SUBJECT: DRAFT AUDIT REPORT: Audit Followup Process for Office of Inspector
General Internal Audits in the Office of the Chief Information Officer, Control
Number ED-OIG/A19F0003

Thank you for your draft audit report, *Audit Followup Process for Office of Inspector General Internal Audits in the Office of the Chief Information Officer*, ED-OIG/A19-F0003 dated August 9, 2005. The Office of the Chief Information Officer (OCIO) concurs with the single finding, specifically:

- Finding # 1- OCIO Audit Followup Was Not Always Effective

The following is our proposed corrective action to address the three recommendations your office has provided related to the above finding.

Recommendation 1.1 Ensure audit followup documentation clearly supports completion of the stated action item as it is worded in the CAP.

Proposed Corrective Action: All post audit documentation for OCIO audits is maintained centrally within individual audit notebooks. A template for the OCIO audit notebook cover sheet has been developed to standardize quality post audit documentation. This cover sheet is now maintained at the front of all audit notebooks. A space is provided to check off each requirement, as well as record the initials of the staff person validating that the requirement has been met. The template stipulates in point 2c that all CAP actions specifically identify required documentation or evidence to support marking the CAP as completed in AARTS. The template includes an additional checkpoint for this action in point nine. This template is included in Attachment A. The OCIO Audit Official Liaison will not mark any corrective action as complete until the Chief Information Officer has approved the submitted supporting documentation. This will provide independent verification and validation that the corrective action has been completed. A copy of the template will be kept in the audit notebook.

Completed: September 7, 2005

Recommendation 1.2 Ensure completion dates reported in AARTS are consistent with dates reflected in supporting documentation.

Proposed Corrective Action: The audit notebook cover template referenced in corrective action 1/1/1 stipulates that all completed dates reported in AARTS are substantiated by the documentation cited in the CAP. Please see point 9 of the template in Attachment A. The OCIO Audit Official Liaison will ensure that the completed dates for all corrective actions match the dates of the submitted supporting documentation, as approved by the Chief Information Officer. This will provide independent verification and validation that the completed dates entered into AARTS are supported by documentation. A copy of the template will be kept in the audit notebook.

Completed: September 7, 2005

Recommendation 1.3 Update AARTS to reflect the actual completion dates for the action items noted in the audit with discrepancies in the reported completion dates.

Proposed Corrective Action: OCIO will work with Post Audit Group to update the completion dates for the actions listed in the table in Attachment B. A copy of this table, as well as the updated CAPS from AARTS for each of the referenced audits, will be kept in the audit notebook.

Please note that OCIO believes it has documentation to support the existing completion date of 3/13/04 for CAP 07-C0033/1/1/1.

Proposed Completion Date: September 30, 2005.

If you have any questions, please contact Nina Aten on my staff at 401-5846.

ATTACHMENTS

ATTACHMENT A – OCIO Audit Notebook Cover Template

AUDIT CONTROL # (ACN):

AUDIT:

ISSUE DATE:

DATE CLOSED:

ARCHIVE RETENTIION DATE (5 years following official closure):

Audit Notebook Content Checklist	Checked	Initials of Validator
1. OIG Draft Audit Report		
2. OM or OCIO Response to Draft Audit Report		
a. Contact Name provided for each corrective action		
b. Proposed Completion Date for each corrective action		
c. Clear description of corrective action, including identification of supporting documentation that will provide evidence of corrective action completion is included in draft response. <i>EXAMPLE:</i> “This action will be completed when the ACS directive is signed. A copy of the signed ACS directive will be maintained in the Audit notebook.” <i>OR:</i> This action will be completed when the working group holds its first meeting. A copy of the meeting invitation and the agenda will be maintained in the audit notebook.”		
3. Final Audit Report		
4. First Corrective Action Plan submitted to OIG via AARTS		
5. OIG-s response to first Corrective Action Plan (see Reports menu in AARTS)		
6. Audit Clearance Document (ACD)		
7. TABS for each corrective action		
8. Documentation supporting completion of each action as specifically identified in Corrective Action Plan		
9. Completion Dates match dates of included supporting documentation		
10. Final Corrective Action Plan		
11. Comprehensive OIG Response (see Reports menu in AARTS)		
12. Post Audit Group Response (see Reports menu in AARTS)		
13. Request for Closure/Certification Memorandum		
14. Closure Memo from Post Audit Group		

ATTACHMENT B – TABLE OF CORRECTED COMPLETION DATES

Corrective Actions That Need Updated Completion Dates				
Audit	Action	Current Date Listed in AARTS	Proposed Corrective Date	Documentation Supporting Proposed Date
A11-A0011 Audit of the Department's Record Management Program	1.1.3 Develop prototype computer based records management training module.	4/19/02	6/3/03	A copy of the CD containing the computer based training. The CD files are all dated 6/3/03.
	1.2.1 Publish Department of Education policies for records management. Include the requirement that each Principal Office develop office-specific policies and procedures.	4/19/02	12/16/02	Copy of ACS Directive OCIO:1-103 on Departmental Records and Information Management Program dated 12/16/02
	2.2.1 Develop a records management inventory system that enables Principal Offices to identify electronic and paper format records they create and maintain. Require Principal Offices to use the records management inventory system.	5/2/03	6/3/03	Copy of Training Slides and Workshops schedule indicating first class to be held on 6/3/03 in the IG conference room in MES.
	2.2.2 OCIO provide technical assistance to Principal Offices in updating Records Retention and Disposition Schedules in the records management inventory.	5/2/03	11/26/03	Copy of the Department's submission to NARA that contains the results of their technical assistance.
	2.3.1 Provide technical assistance to Principal Offices in determining which federal records are unscheduled.	5/2/03	11/26/03	Copy of the Department's submission to NARA, including unscheduled dispositions, contains the results of their technical assistance.

Corrective Actions That Need Updated Completion Dates				
Audit	Action	Current Date Listed in AARTS	Proposed Corrective Date	Documentation Supporting Proposed Date
A11-D0001 Phase II Audit of the Department's Critical Infrastructure Protection Program	1.3.2 Establish a regular meeting of CIP and COOP program leaders to specifically address coordination. This meeting will supplement the coordination efforts of the monthly Security Coordination Committee that addresses all areas of security.	7/24/03	5/15/03	Copy of Security Coordination Committee Meeting Agenda dated 5/15/03
	1.4.2 Establish a regular meeting of CIP and COOP program leaders to specifically address coordination. This meeting will supplement the coordination efforts of the monthly Security Coordination Committee that addresses all areas of security.	7/24/03	1/15/04	Printout of the final POA&M action for Mission Critical Systems that was entered into the PIP Portal on 1/15/04 – FSA-DLCS-4
	1.5.1 Make security requirements and costs for MEI assets and for agency-wide CIP activities (contained in the Information Assurance business case) explicit in IT business cases and IRB presentations.	10/2/03	10/3/03	Copy of the IA Business Case dated 10/3/03
A11-C0009 Implementation of the Government Paperwork Elimination Act	1.2.3 Coordinate with OneED to analyze business processes for the Department's major lines of business. Identify additional opportunities to provide electronic alternatives to current business transactions, as appropriate.	2/26/03	5/6/03	Copy of GPEA Strategy posted on ED.gov (under policy/gen/leg/gpea/index.html) and a copy of the properties for this posted document showing that it was created on ED.gov on 5/6/03.
	1.2.4 Coordinate with PBDMI to identify additional opportunities to consolidate data collections and to provide electronic alternatives to current business transactions.	2/26/03	5/6/03	Copy of GPEA Strategy posted on ED.gov (under policy/gen/leg/gpea/index.html) and a copy of the properties for this posted document showing that it was created on ED.gov on 5/6/03.

Corrective Actions That Need Updated Completion Dates				
Audit	Action	Current Date Listed in AARTS	Proposed Corrective Date	Documentation Supporting Proposed Date
A19-B0011 Audit of Controls over Government Calling Cards	1.2.2 Concurrently with publication of the modified ACS Directive publish the calling card policies in ED Notebook and send email notices to all employees.	6/23/03	3/9/04	Copy of ACS Directive OCIO:2-102 Wireless Telecommunications Services
	1.3.1 Update the calling card form and automate it through the Telecommunications Automated Tracking System (TATS), Customer Service Request Module (CSRM). Add a section for supervisory approval.	6/12/03	3/9/04	Copy of ACS Directive OCIO:2-102 Wireless Telecommunications Services – the form is included in Attachment A of the Directive
	2.1.1 Employees with calling cards and those ordering new calling cards will be required to sign an Employee Certification of Responsibilities form. The form will reference disciplinary actions for unauthorized use of government property.	6/12/03	3/9/04	Copy of ACS Directive OCIO:2-102 Wireless Telecommunications Services – the form is included in Attachment A of the Directive
	2.2.1 Include the prohibition on sharing calling cards and guidance that each employee or contractor in need of a calling card should apply for one, and not use another's card, in the updated Wireless Services Directive.	6/12/03	3/9/04	Copy of ACS Directive OCIO:2-102 Wireless Telecommunications Services
	2.3.1 Include guidance that employees use their calling cards for authorized personnel calls while on travel, rather than claiming the expenses on their travel vouchers, in the updated Wireless Services Directive.	6/12/03	3/9/04	Copy of ACS Directive OCIO:2-102 Wireless Telecommunications Services

Corrective Actions That Need Updated Completion Dates				
Audit	Action	Current Date Listed in AARTS	Proposed Corrective Date	Documentation Supporting Proposed Date
A19-B0011 Audit of Controls over Government Calling Cards	3.1.1 Arrange for timely notification of employee status change, through transfer or departure from the Department. Use the information to cancel accounts or reallocate them to the appropriate Principal Office.	6/12/03	3/9/04	Copy of ACS Directive OCIO:2-102 Wireless Telecommunications Services
A07-C0033 Audit of Capital Planning and Investment Management	1.1.1 Develop and use in the FY 2004 Select Phase, a set of written procedures that formalizes the Department's review process for IT investment compliance with the Enterprise Architecture. The written procedures will delineate review responsibilities.	3/31/04	3/31/04	Copy of two emails dated 3/31/04 (one for FSA and one for non-FSA) distributing select phase instructions, including EA review and responsibilities.