2007-715

Final Report

**Audit of the Management of the Financial Systems
Transformation Project
SIGMA**

Audit and Evaluation Branch

2008-05-02

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MAIN POINTS

What was examined

Public Works and Government Services Canada (PWGSC) is implementing a new departmental financial management system. The Financial Systems Transformation (FST) Project is implementing the new system identified as SIGMA. PWGSC has selected the Government of Canada SAP R/3 Version 4.7 Integrated Financial and Materiel System (IFMS) Core Footprint to replace the Common Departmental Financial System (CDFS) as well as several other existing financial and materiel systems. SIGMA will invoke additional SAP functions such as project management to meet PWGSC needs as well as include interfaces with several legacy systems.

The objective of the audit was to assess the adequacy of the project management framework of the Financial Systems Transformation (FST) Project intended to satisfy stated requirements and to produce planned deliverables on time and within budget.

In order to conclude against the audit objective, audit criteria were derived from the Treasury Board Secretariat (TBS) *Enhanced Framework for the Management of Information Technology (IT) Projects* as well as from the TBS *Integrated Finance and Materiel System (IFMS) Cluster Methodology*. The audit examined the management framework of the FST Project and assessed it against the audit criteria. The audit focused on the following areas:

- Project alignment with business directions, priorities, and requirements;
- Governance, accountabilities and responsibilities;
- Project personnel have necessary competencies and work within corporate discipline;
- Risk management based decisions; and,
- Project management processes.

Why it is important

As a result of a review of its financial management and business processes, products and services, PWGSC developed and is implementing a new Financial Management Framework. Financial systems and process renewal were identified as key initiatives to meet the Department's Financial Management Framework objectives. The Department's Finance Branch has identified SIGMA as being necessary to support the Financial Management Framework and the objectives of the Way Forward initiative. The FST Project, in implementing SIGMA, will bring about financial, administrative and business transformation changes within and across all organizations within PWGSC.

The FST Project received government approval on February 1, 2007 with project costs forecasted to be $2.893 million for predevelopment, $57.015 million for development, and $102 million for ongoing support and operation to 2013. PWGSC has targeted April 1, 2008 as the implementation for SIGMA.

What was found

The FST Project has adequate mechanisms in place to ensure that its delivered financial systems and business processes will meet stated PWGSC business requirements and will be consistent with Departmental and Government-wide strategies and priorities.

An appropriate governance structure is in place for the FST Project with clearly defined and documented roles, responsibilities and accountabilities.

The FST Project team is adequately experienced and trained to work within PWGSC departmental disciplines, the IFMS methodology and TBS best practices for IT project management.

The FST Project has implemented and is applying a risk management function that is consistent with the PWGSC Integrated Risk Management Framework. Project management and key governance committees are being provided with risk management information to support decisions taken at key points in the Project's life cycle.

The FST Project has implemented core project management processes that are supported by appropriate management tools and techniques to facilitate the delivery of planned results on time and within budget. The FST Project was within its budget on a year to date basis.

Within its governance structure, the FST Project has deferred the planned completion dates for specific project tasks and deliverables that are not immediately required at the April 1, 2008 implementation of the core system. The project budget associated with the deferrals has been appropriately re-profiled.

In January 2008, the FST Project finalized a Contingency Strategy to be applied, if needed, in the event there was a postponement of the overall implementation. In support of the Contingency Strategy, there was evidence of consultation and commitment from the managers responsible for key existing systems that could be called upon to provide service in 2008-2009 subject to notification by the key February 1, 2008 Gate 5 Readiness Assessment decision point. Beyond that point the Department would be committed to the April 1, 2008 implementation of SIGMA.

As of February 1, 2008, the FST Project management was forecasting the implementation of the core functionality of SIGMA as being on schedule supported by the Gate 5 Readiness Assessment.

Overall, the FST Project has an adequate management framework to satisfy stated requirements, as well as to produce planned deliverables on time and within budget.

There are no recommendations.

Management Response

The Chief Financial Officer accepts this report.

INTRODUCTION

The audit was undertaken to assess the adequacy of the project management framework of the Financial Systems Transformation (FST) Project intended to satisfy stated requirements as well as to produce planned deliverables on time and within budget.

BACKGROUND

As a result of a review of its financial management and business processes, products and services, Public Works and Government Services Canada (PWGSC) developed and is implementing a new Financial Management Framework.   Financial systems and process renewal were identified as key initiatives to support the Department's Financial Management Framework and the objectives of the Way Forward initiative.   The FST Project has been tasked with implementing a new integrated departmental financial management and materiel management system for PWGSC to meet these objectives. The new system has been named SIGMA.   The implementation of release one of SIGMA, expected to be consistent with the evolving Government of Canada Corporate Administrative Shared Services initiative, is planned for April 1, 2008.

The FST Project in implementing SIGMA will bring about financial, administrative and business transformation changes within and across all organizations within PWGSC.

The scope of the FST Project includes the following elements:

- implementation of the Government of Canada SAP R/3 Version 4.7 Integrated Finance and Materiel System (IFMS) Core footprint;
- delivery of Finance and Materiel Management operational / transactional processes;
- business transformation required to implement the resulting internally used business processes;
- development and implementation of needed interfaces between the new SAP R/3 solution and the remaining PWGSC legacy applications;
- retirement of systems no longer required due to the implementation of SIGMA;
- conversion of data and transactions required for continued operation; and,
- archiving of historical data in accordance with legislative requirements.

The FST Project started its Project Initiation Phase in February 2006. The FST Project received government approval on February 1, 2007 with project costs forecasted to be $2.893 million for predevelopment, $57.015 million for development, and $102 million for ongoing support and operation to 2013.   PWGSC has targeted April 1, 2008 as the implementation for SIGMA.

In addition to applying best practices identified in the Treasury Board Secretariat's (TBS) *Enhanced Framework for the Management of Information Technology Projects*, the FST Project is applying the implementation methodology that has been standardized by the IFMS Cluster Group that is part of the Corporate Administrative Shared Services (CASS)

collective of departments who have implemented the Canada SAP R/3 Version 4.7 Integrated Finance and Materiel System (IFMS) Core footprint.

FOCUS OF THE AUDIT

The objective of this audit was to assess the adequacy of the project management framework of the Financial Systems Transformation (FST) Project intended to satisfy stated requirements and to produce planned deliverables on time and within budget. The audit was conducted from June to October 2007 inclusive with additional audit work in January 2008. The audit focused on the following areas:

- Project alignment with business directions, priorities, and requirements;
- Governance, accountabilities and responsibilities;
- Project personnel have necessary competencies and work within corporate discipline;
- Risk management based decisions; and,
- Project management processes.

More information on the objectives, scope, approach, and criteria can be found in the section 'About the Audit.'

OBSERVATIONS

1. Project is aligned with business directions, priorities and requirements.

The audit team expected to find that the FST Project had adequate mechanisms in place to ensure that its delivered financial systems and business processes meet stated PWGSC business requirements and are consistent with Departmental and Government wide strategies and priorities.

The audit team found that:

- The FST Project's goals and expected benefits are identified in key documents including the Business Case, Project Charter, and the Effective Project Approval (EPA) Submission to the Treasury Board. These documents also provide the justification of the FST Project investment in terms of business needs, as well as Departmental and Government-wide priorities. The Project's vision, objectives and principles as stated in the aforementioned documents are supportive of PWGSC's efforts in procurement reform, IT shared services, the review of financial delivery, the Financial Management Framework and the Way Forward initiative;
- Stakeholders including PWGSC Senior Management, Business Line and Regional representatives, Finance Branch, and Information Technology Services Branch (ITSB) personnel were formally involved in the requirements definition, design, acceptance and implementation phases;
- A requirements management process is in place to ensure that business requirements are approved by the appropriate authorities;

- The FST Project has identified non-financial requirements such as those related to the *Privacy Act* and the *Government Security Policy* and is in the process of obtaining approvals from the appropriate authorities; and,
- The FST Project has documented and is applying a Quality Assurance Framework to ensure deliverables are quality reviewed and tested to meet stated requirements.

The audit team concluded that the FST Project has adequate mechanisms in place to ensure that its delivered financial systems and business processes meet stated PWGSC business requirements and are consistent with Departmental and Government wide strategies and priorities.

2. Governance, accountabilities and responsibilities are clear.

The audit team expected to find that accountabilities are established, clearly defined, and that delegated authorities are specified.

The audit team found that:

- PWGSC has defined the FST Project accountabilities and governance structure at a Departmental level and at the FST Project management level;
- The Deputy Minister, PWGSC is the FST Project Champion and the Departmental Chief Financial Officer (CFO) is the FST Project Leader and Sponsor of the FST Project. The Chief Executive Officer of ITSB is the Co-Sponsor;
- The FST Project governance structure includes committees consistent with the EPA requirements and the TBS Enhanced Framework with representation of stakeholders from all Branches;
- The Project Steering Committee chaired by the CFO has a membership at the Assistant Deputy Minister level with representation from the Treasury Board Secretariat;
- The governance committees are meeting as required by their respective Terms of Reference and are documenting their respective orders of business and records of decision;
- Committees are operating within their levels of authority and are referring decisions to higher levels as required;
- Under the general direction of the FST Project Leader, the FST Project Executive Director is accountable for achieving all defined objectives within the time and resources allocated, is responsible for the overall strategic framework, and performs the day-to-day management of the project;
- Delegated responsibilities and accountabilities for the Project Leader and Executive Director are documented;
- The FST Project Team has clearly defined roles, responsibilities and accountabilities;
- The key project management responsibilities are performed by Government of Canada employees, as opposed to contract staff; and,

- The roles and responsibilities of the contract staff are clearly specified in contract documents including task authorizations.

The audit team concluded that an appropriate governance structure is in place for the FST Project with clearly defined and documented roles, responsibilities and accountabilities.

3. **Project personnel have necessary competencies and work within corporate discipline.**

The audit team expected to find that the FST Project Team was adequately experienced and trained to work within PWGSC departmental policies, procedures and standards as well as the IFMS methodology and TBS best practices for IT project management.

The audit team found that:

- The FST Project Human Resources Plan identifies and documents project roles, responsibilities, and reporting relationships as well as the staffing management plan;
- The FST Project Human Resources Plan identifies the requirements for training and development of the FSTP team;
- The FST Project has defined the appropriate training, skills and experience required to manage the project's scope and risks and has resourced the Project Team to those requirements;
- The FST Project Government of Canada resources have taken training as required;
- The FST Project personnel have experience from PWGSC business lines, including the ITSB and the Finance Branch;
- The FST Project includes departmental resources from the IFMS Cluster Group who are specialists in the IFMS implementation methodology and the Government of Canada SAP R/3 Version 4.7 Core system; and,
- Contract resources have been acquired based on requisite skills and experience to supplement the skills and experience of the PWGSC resources.

The audit team concluded that the FST Project team has the required training, skills, and experience to work within PWGSC departmental disciplines, the IFMS methodology and TBS best practices for IT project management to lead and deliver SIGMA.

4. **Decisions are risk-based and are made within a risk management framework.**

The audit team expected that management decisions regarding the FST Project would be risk-based and supported by an adequate risk management framework.

The audit team found that:

- The FST Project has a documented Risk Management Framework with processes that are consistent with TBS and Departmental Integrated Risk Management policies, frameworks and guides;
- The FST Project has established a Risk Board that includes members from all groups within the FST Project team. The Board meets monthly to assess risks including those of other related initiatives. The mandate of the Board as well as the roles and responsibilities of all Project team members in terms of risk management have been identified;
- The Risk Board assesses project risks in terms of likelihood and impact, and determines the actions to mitigate risks as well as management involvement to ensure actions have been taken consistent with the Risk Management Framework;
- Project team members that were interviewed recognized a responsibility to identify and raise risks to FST Project Management;
- The FST Project Risk Register is maintained current with each risk described with its likelihood, impact, mitigation actions, and person assigned the risk for both open and closed risks;
- The FST Project plan includes scheduled risk reviews and management decision points (gates) with documented assessment criteria and a process to ensure the criteria are applied. The Project decision points are tied to funding as specified in approval documents as well as "go/no go" decisions; and,
- The FST Project governance committees, including Project Steering Committee and Executive Review Board, receive regular risk management updates through the Project Dashboard report that highlights key risks. Committee minutes demonstrate that critical risks are discussed at project management meetings.

The audit team concluded that the FST Project has implemented, and is applying, a risk management function that is consistent with the TBS and PWGSC's Integrated Risk Management Frameworks and that management and key governance committees are being provided with risk management information to support decisions taken at key points in the Project's life cycle.

5. Project management processes are in place.

The audit team expected that the FST Project would be applying core management processes supported by appropriate management tools and techniques to produce planned deliverables on time and within budget consistent with *TBS Enhanced Framework* and the IFMS Cluster Methodology.

The audit team found that the FST Project has documented its management framework at a high level in the Project Charter, the Business Case, and the Effective Project Approval Submission to Treasury Board. The FST Project Management Framework is also documented at a detailed level in several other project documents and mechanisms supporting the following findings:

- The FST Project plan is maintained current using a structured methodology supported by a recognized planning tool (MS Project) that provides visibility to the inter-dependent project activities and deliverables needed to deliver the project on schedule. The project planning tool is managed and supervised by individuals who are experienced with project planning and the planning software tool. The planning tool is the basis for reporting information provided to PWGSC management to monitor project progress against the schedule;

- The monthly Dashboard reporting to senior PWGSC management and project governance committees identifies the actual status of key project tasks and deliverables against the plan. The reporting clearly identifies tasks that are behind schedule as well as other affected tasks with the planned action to expedite;

- During the conduct of the audit examination, the FST Project was in the process of adjusting or re-baselining planned completion dates for specific project tasks and deliverables that would be deferred beyond the April 1, 2008 implementation of the core system. These deliverables included reports and training not required in April 2008. In January 2008, the audit team noted there was clear reporting to senior PWGSC management and project governance committees regarding these adjustments. The amount of the associated budget had been returned to the Departmental reserve and re-profiled to 2008-2009;

- The FST Project Leader, the Executive Director, the FST Project, as well as PWGSC governance committees, are provided with appropriate and timely information regarding the project's progress, cost, risks and issues. The audit team sampled and examined the reports for August and September 2007 and found them to be consistent with underlying financial, planning, risk and issue management information;

- The FST Project is applying Finance Branch financial reporting and variance analysis tools and processes to manage its budget and to control the Project's finances. An examination of procedures and sampled transactions indicates that spending, receipt of goods/services, and payment authorities are being respected;

- Dashboard reporting to senior PWGSC management and project governance committees identifies project expenditures against the budget on a year-to-date basis. As of December 2007 the FST Project reported it was on budget;

- The Human Resources Management Framework is documented and supports project needs for leadership, experienced team members, enabling work environment, and sustainable workforce;

- The Quality Assurance framework is documented and managed to ensure compliance so as to promote the delivery of stated requirements;

- The FST Project Procurement Strategy was documented and appropriately approved;

- There are configuration management processes for project configurable items including documentation and software;

- The Communications Framework includes a communications strategy and plan that includes the needs of the various stakeholders;

- Transition management processes have been established to identify the impact of the project on business processes, to assess the ability to adapt to changing internal and external conditions and to implement measures to ensure the transition of business

processes and staff acceptance. The process is consistent with the approach outlined in the IFMS Cluster Methodology;

- The FST Project is monitoring the Branch's progress towards meeting their transition targets. Reporting, as of January 2008, indicated adequate progress;
- Change control processes are in place to document, approve and track changes to scope, time, costs, requirements and risk profile;
- A process is in place to document and track issues and problems. Issues and problem management was an area that the FST Project recognized needed improvement to ensure a consolidated view. During the conduct of the audit examination, there was evidence that action was being taken to update the FST Project Issue Log. The audit team re-examined the Issue Log in January 2008 and found that maintenance action had been taken by the FST Project Team and that the Issues Log was current;
- During the conduct of the audit examination the FST Project was then appropriately drafting a Contingency Strategy expected to be consistent with project decision points (gates). There was evidence of consultation and commitment from the management of the key existing systems who could be called upon to provide services in 2008-2009 subject to notification at the February 01, 2008 Gate 5 Readiness Assessment decision point. Beyond that point the Department would be committed to the April 1, 2008 implementation of SIGMA;
- The audit team re-examined the contingency strategy progress in January 2008. The FST Project had finalized the Contingency Strategy;
- As of February 1, 2008, the FST Project management was forecasting the implementation of the core functionality of SIGMA as being on schedule supported by the Gate 5 Readiness Assessment.

The audit team concluded that the FST Project has implemented core project management processes that are supported by appropriate management tools and techniques to facilitate the delivery of the SIGMA core functionality on time and within budget. The Project management framework processes are supporting FST Project to make timely adjustments to the plan and budget within its governance structure.

CONCLUSION

The audit team concluded that the FST Project has an adequate management framework that will satisfy stated requirements as well as produce planned deliverables on time and within budget.

MANAGEMENT RESPONSE

The Chief Financial Officer accepts this report.

RECOMMENDATIONS

There are no recommendations.

ABOUT THE AUDIT

Objective

The objective of the audit was to assess the adequacy of the project management framework of the Financial Systems Transformation (FST) Project intended to satisfy stated requirements as well as to produce planned deliverables on time and within budget.

Scope and Approach

This audit assessed the project management mechanisms in place within Public Works and Government Services Canada (PWGSC) to implement the new Departmental financial and materiel management system and related processes.

The audit focused on the FST Project, Finance Branch as well as other Departmental and Government supporting organizations as required.

This audit was conducted in accordance with the Treasury Board *Policy on Internal Audit* and the *International Standards for the Professional Practice of Internal Auditing*.

The management framework of the FST Project was assessed against audit criteria through an audit program that collected evidence through interviews as well as the analysis of relevant documentation.

The audit team provided informal feedback regarding potential findings to the FST Project management throughout the audit. The audit team validated the audit findings with the FST Project and Departmental senior management prior to tabling the Draft Report at the PWGSC Audit and Evaluation Committee.

Criteria

In order to conclude against the audit objective, audit criteria were derived from the Treasury Board Secretariat (TBS) *Enhanced Framework for the Management of Information Technology (IT) Projects*[1] and the TBS Integrated Financial and Materiel System (IFMS) Cluster Methodology. The TBS Enhanced Framework is organized within four main subject areas. The audit criteria and sub-criteria for this audit are presented below within these aforementioned TBS Enhanced Framework subject areas and a fifth subject area which draws upon best project management practices from the TBS Enhanced Framework as well as the IFMS Methodology to satisfy stated requirements as well as to produce planned deliverables on time and within budget:

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[1] To be referred to as the TBS Enhanced Framework in this document.

1. The project is aligned with business directions, priorities and requirements;
2. Governance, accountabilities and responsibilities are clear;
3. Project personnel have necessary competencies and work within corporate discipline;
4. Decisions are risk based and are made within a risk management framework; and,
5. Project management processes are in place.

1.0 Audit Criterion: It is expected that the FST Project has adequate mechanisms in place to ensure that its delivered financial systems and business processes will meet stated PWGSC business requirements and will be consistent with Departmental and Government wide strategies and priorities.

Sub-Criteria
1.1 Project goals and expected benefits are identified in key documents and PWGSC has justified the FST Project investment in terms of business needs as well as Departmental and Government wide priorities. These documents have been reviewed by appropriate parties and approvals obtained.
1.2 Project vision, objectives and principles are supportive of PWGSC initiatives such as the Way Forward and Financial Management Framework.
1.3 Stakeholders including PWGSC Senior Management, Business Line and Regional representatives, Finance Branch, and ITSB personnel are formally involved in requirements definition, design, acceptance and implementation consistent with the approach outlined in the IFMS Cluster Methodology.
1.4 A requirements management process consistent with the approach outlined in the IFMS Cluster Methodology is in place with the appropriate acceptance of key documents.
1.5 The FST Project has identified non-financial requirements such as those related to *the Privacy Act* and the *Government Security Policy* and has involved and obtained approvals from the appropriate authorities.
1.6 The FST Project has established a Quality Assurance Framework that promotes the delivery of stated requirements (see 5.14).

2.0 Audit Criterion: It is expected that accountabilities are established, clearly defined, and that delegated authorities are specified.

Sub-Criteria
2.1 The Project Charter defines overall accountabilities (internal and external to the Department).
2.2 PWGSC is accountable at a senior management level for the authorities identified in the EPA submission.
2.3 The Project Sponsor is visibly accountable for all aspects of the project.
2.4 A Senior Project Advisory Committee (SPAC) (Project Steering Committee) is established with membership consisting of key stakeholders including senior representatives of department participating in the project.
2.5 The role of SPAC is to advise the Project Executive on all aspects of the project.
2.6 PWGSC Senior Management is actively overseeing and monitoring the project.
2.7 The Project Executive is accountable for achieving all defined objectives within the time and

resources allocated, and is responsible for the overall strategic framework and performs the day-to-day management of the project. Where the Project Executive has delegated these roles and responsibilities it is evident in project documentation.

2.8 The Project Team has clearly defined roles, responsibilities and accountabilities.

2.9 The core project management oversight responsibilities are performed by Crown management.

2.10 Roles and responsibilities of the contract staff are clearly specified.

3.0 Audit Criterion: It is expected that the FST Project team was adequately experienced and trained to work within PWGSC departmental disciplines, the IFMS methodology and TBS best practices for IT project management.

Sub-Criteria

3.1 The FST Project has defined the appropriate training, skills and experience required to manage the project's scope and risk and has staffed to those requirements.

3.2 The FST Project personnel requirements include project management, functional (finance), procurement and technical specialists familiar with PWGSC and TBS best practices for IT project management.

3.3 The FST Project personnel requirements include competencies required by the project from the Business Lines, Information Technology, Finance Branch and Acquisitions.

3.4 Contract resources are acquired based on requisite skills and experience.

4.0 Audit Criterion: It is expected that management decisions regarding the FST Project are risk based and supported by an adequate risk management framework.

Sub-Criteria

4.1 The Project has a documented risk management framework consistent with the Integrated Risk Management Framework.

4.2 There is a risk management strategy and there are processes to assess project risks that are the result of other initiatives (cross sector or Department).

4.3 The risk management process regularly assesses project risks in terms of likelihood and impact, determines the action to manage the risk as well as management involvement to ensure action is taken.

4.4 Key stakeholders are involved in the risk management process.

4.5 The Project has scheduled risk review and management decision points (gates) with documented assessment criteria and a process to ensure the criteria are applied.

4.6 The Project decision points are tied to funding as specified in approval documents.

5.0 Audit Criterion: It is expected that the FST Project applies a core management process supported by appropriate management tools and techniques to produce planned deliverables on time and within budget consistent with Treasury Board Secretariat Enhanced Framework for the Management of IT Projects and the IFMS Cluster Methodology.

Sub-Criteria

5.1 The Project management framework is documented and applied consistently.

5.2 The Project schedule and plan respects key TB approval milestones and affords gating opportunities.

5.3 An integrated detailed project plan is developed and kept current, using a structured methodology supported by a recognized planning tool.

5.4 The project planning tool is the responsibility of an individual who is experienced with project planning and the planning software tool.

5.5 The planning tool is the basis for reporting information provided to PWGSC management to monitor project progress against the schedule.

5.6 Project reporting is supported by an adequate performance measurement tool (or analysis) to provide PWGSC Management with regular information on the time and money expended against work completed.

5.7 The Project Leader receives appropriate and timely information regarding the project's progress, cost, risk and problems.

5.8 PWGSC Senior Management and TBS receive appropriate and timely information regarding the project's progress, cost, risk and problems.

5.9 The Project has established and consistently follows processes to manage its budget and to ensure project financial control, financial reporting and variance analysis.

5.10 The Project financial management process requirements for spending and payment conform to TB and Departmental requirements and are consistently applied for contractual obligations, purchases and payments.

5.11 The Project has an approved Procurement Strategy.

5.12 The Project has documented contract management processes that satisfy Acquisitions Branch requirements and ensures that the requirements of the contracts are met.

5.13 The human resources management framework was approved and supports project needs for leadership, experienced team members, enabling work environment, and sustainable workforce.

5.14 The Quality Assurance framework is documented, applied and managed by an experienced individual who ensures discipline and compliance.

5.15 There are configuration management processes for project configurable items - documents and software including the IFMS SAP product.

5.16 The Communications Framework includes a communications strategy and plan which includes the needs of the various stakeholders.

5.17 Transition management processes identify the impact of the project on business processes, assess the ability to adapt to changing internal and external conditions and implement measures to ensure the transition of business processes and staff acceptance. The process is consistent with the approach outlined in the IFMS Cluster Methodology.

5.18 Change control processes are in place to document, approve and track changes to scope, time, cost, quality and risk profile.

5.19 A process is in place to document and track issues and problems.

5.20 Contingency plans are in place and accepted.

Audit Work Completed

The audit was conducted from June to October 2007 inclusive with additional audit work in January 2008. The audit team included members of the Audit and Evaluation Branch supplemented by contracted personnel under the overall direction of the Chief Audit Executive, Audit and Evaluation Branch. The audit program, supporting evidence, and analysis have been reviewed by the Audit and Evaluation Branch Quality Assessment function.