U.S. OFFICE OF PERSONNEL MANAGEMENT
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Final Audit Report

Subject:

AUDIT OF THE OFFICE OF PERSONNEL MANAGEMENT'S INVOICE PAYMENT PROCESS

Report No. 4A-CF-00-10-023

Date: March 30, 2011

UNITED STATES OFFICE OF PERSONNEL MANAGEMENT
Washington, DC 20415

Office of the
Inspector General

AUDIT REPORT

AUDIT OF THE OFFICE OF PERSONNEL MANAGEMENT'S INVOICE PAYMENT PROCESS

Report No. 4A-CF-00-10-023 **Date:** March 30, 2011

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UNITED STATES OFFICE OF PERSONNEL MANAGEMENT
Washington, DC 20415

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EXECUTIVE SUMMARY

AUDIT OF THE OFFICE OF PERSONNEL MANAGEMENT'S INVOICE PAYMENT PROCESS

Report No. 4A-CF-00-10-023 **Date:** March 30, 2011

The Office of the Inspector General has completed a performance audit of the Office of Personnel Management's (OPM) Invoice Payment Process prior to the implementation of the Consolidated Business Information System (CBIS). Our audit was limited to identifying the cause(s) as to why vendor invoices were not processed for payment by OPM program offices in the Government Financial Information System (GFIS) and to determine whether those invoices had subsequently been paid.

Our audit was conducted from April 1, 2010 through July 14, 2010 at the OPM headquarters in Washington, D.C. Overall, we determined that there was a lack of internal controls in the monitoring and tracking of vendor invoices within the program offices and the Chief Financial Officer's (CFO) former Center for Financial Services (CFS). Specifically, vendor invoices were not paid prior to the implementation of CBIS due to four areas requiring improvement. We also determined that not all invoices had been subsequently paid.

A. Invoice Processing

1. **No Policies and Procedures in Most Program Offices** — Procedural

   The program offices did not have documented policies and procedures to ensure that vendor invoices were paid in accordance with OPM's Financial Management Manual (FMM).

2. **Weak Internal Controls in CFS** — **Procedural**

The CFS did not have controls in place to ensure that they processed invoice payments in accordance with OPM's FMM requirements.

3. **Lack of Accountability between CFS and Program Offices** — **Procedural**

The program offices; CFS; and Facilities, Security, and Contracting, formerly the Center for Contracting, Facilities, and Administrative Services (CFAS), did not communicate effectively to ensure vendor invoices were processed for payment.

4. **Unreliable Management Reports** — **Procedural**

Management reports from GFIS were unreliable and did not provide enough information for program offices to determine the status of their invoices.

B. Unpaid Invoices

1. **Unpaid Invoices** — **Procedural**

Twenty-six out of 110 invoices we sampled were not paid in GFIS or CBIS, as of February 17, 2011.

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I. INTRODUCTION AND BACKGROUND

Introduction

This final audit report details the findings, conclusions, and recommendations resulting from our performance audit of OPM's Invoice Payment Process prior to the implementation of the Consolidated Business Information System (CBIS). The audit was performed by OPM's Office of the Inspector General (OIG), as authorized by the Inspector General Act of 1978, as amended.

Background

The Center for Financial Services (CFS) was responsible for developing appropriate financial management policies and procedures and ensuring that all OPM accounts payable transactions, including invoice processing, were properly accounted for in the existing core financial system, the Government Financial Information System (GFIS), in accordance with Federal laws, regulations, and standards. These policies and procedures were documented in OPM's Financial Management Manual (FMM).

The responsibility for processing invoices at OPM, as described by the FMM, fell to three groups: the office of the Chief Financial Officer (CFO), the program offices, and the Center for Contracting, Facilities, and Administrative Services (CFAS). According to the FMM:

- The office of the CFO is responsible for ensuring that all of OPM's liabilities and vendor invoice payments are correct and are recorded in a timely manner, and liquidated within the guidelines set forth by the Prompt Payment Act and other pertinent Federal requirements and guidelines.
- CFAS, now Facilities, Security, and Contracting (FSC), is responsible for reviewing vendor invoices for compliance with the terms of the procurement document. After determining an invoice is valid, the Contract Specialist approves the invoice with a signature and date.
- The program offices document approval of the invoice with a signature and date; create a receiving report using the approved invoice; and transmit the invoice to the appropriate CFO office.

These controls were designed to ensure that the CFO records the accounts payable in a timely and accurate manner so that OPM's financial position and the results of operations are current and accurate.

The office of the CFO scheduled the implementation of a new financial system effective October 1, 2009. The new system, CBIS, was to replace GFIS, which had been OPM's accounting system for the last 10 years. To prepare the agency for the implementation of CBIS, the office of the CFO set September 21, 2009 as the date by which all current year's accounts payable invoices should have been processed.

According to the Government Accountability Office's (GAO) *Standards for Internal Control in the Federal Government*, "Internal control serves as the first line of defense in safeguarding assets and preventing and detecting errors and fraud. Internal control should generally be designed to assure that ongoing monitoring occurs in the course of normal operations. It is performed continually and is ingrained in the agency's operations. Control activities include a wide range of diverse activities such as approvals, authorizations, verifications, reconciliations, performance reviews, and the creation and maintenance of related records which provide evidence of execution of these activities as well as appropriate documentation."

II. OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

The objectives of our audit were limited to identifying the cause(s) as to why vendor invoices were not processed for payment by OPM program offices in GFIS and to determine whether those invoices had subsequently been paid.

The recommendations included in this final report address these objectives.

Scope and Methodology

We conducted this performance audit in accordance with generally accepted government auditing standards for performance audits as established by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The scope of our audit covered invoices submitted to OPM, but not processed for payment in GFIS as of September 21, 2009, or prior to the implementation of CBIS. The invoices were judgmentally selected from the following 14 OPM program offices. The names of the offices are listed as they were prior to OPM's most recent reorganization.

- Center for Contracting, Facilities and Administrative Services
- Center for Information Services, including CISC
- Center for Leadership Capacity Services
- Center for Financial Services
- Center for Retirement Information Systems
- Center for Talent Services (CTS)
- Electronic Government (e-GOV)
- Federal Investigative Services (FIS)
- Human Resources Products and Services Division (HRPS)
- Insurance Services
- Office of the Chief Financial Officer
- Office of the Chief Information Officer
- Training and Management Assistance Group

We performed this audit from April 1, 2010 through July 14, 2010 at OPM headquarters located in Washington D.C.

To accomplish the audit objectives noted above, we:

- Interviewed employees from the program offices to obtain an understanding of their invoice payment process;

- Reviewed system screen prints, copies of invoices, and other supporting documentation to determine where the invoices were stopped or delayed during the invoice payment process;
- Tested and reviewed CBIS payment reports to determine if our sample of unpaid invoices were paid in CBIS as of May 11, 2010; and
- Contacted vendors to determine if they received payments for sampled invoices.

In planning our work and gaining an understanding of the internal controls over the invoice payment process prior to CBIS, we considered, but did not rely on, the internal control structure to the extent necessary to develop our audit procedures. These procedures were mainly substantive in nature, although we did gain an understanding of management procedures and controls to the extent necessary to develop our audit objectives. The purpose of our audit was not to provide an opinion on internal controls, but merely to evaluate controls over the processes that were included in the scope of our audit. Our audit included such tests of invoices and management reports as we considered necessary under the circumstances.

In conducting our audit, we judgmentally tested 116 out of 2,130 invoices that were not processed for payment by the program offices as of September 21, 2009, to determine where they stopped or were delayed in the invoice payment process. In addition, we judgmentally tested 110 out of 2,130 vendor invoices to determine if the invoices had been paid as of May 11, 2010. The results from the various samples were not projected to the population.

III. AUDIT FINDINGS AND RECOMMENDATIONS

We have determined that prior to the implementation of CBIS there was a lack of internal controls within the office of the CFO and program offices to monitor and track vendor invoices to ensure that they were processed and paid. We have identified four overarching areas which we believe, if addressed, could have reduced the large number of unpaid invoices as of September 21, 2009. We also determined that not all invoices had been subsequently paid.

We are aware that the agency has made several changes in the invoice payment process since we were requested to perform this audit. For example, the invoice receipt and processing part of the vendor payment process was transferred from the office of the CFO to FSC on January 1, 2011. Those changes were not included in this audit and therefore our recommendations should be evaluated against the new process. Our findings and recommendations address the control deficiencies that were identified, and if not addressed in the new procedures using CBIS, could lead to a repeat of unpaid invoices.

A. Invoice Processing

1. No Policies and Procedures in Most Program Offices

We found during our testing of a judgmental sample of 116 vendor invoices that the program offices, with the exception of FIS and HRPS, did not have written policies or procedures for processing invoices to ensure that they were received by the CFS and processed for payment. In addition, the program offices did not track or monitor the payment status of their vendor invoices.

During our audit, e-Gov provided copies of invoices that included the signatures of the Contracting Officer Representative and the Contracting Officer and dates signed; the program office and CFS date stamps; and the receiving report numbers. However, we noted that there was no consistency with how the other program offices reviewed and approved vendor invoices and there was a lack of documentation maintained in the program offices showing invoice payment approvals. The following are examples of specific items that we noted when the FMM procedures for approving invoices were not followed:

- Contract Specialists approved CFAS, CTS, e-Gov, and FIS invoices; however, the remaining 10 program offices' invoices that we reviewed did not have such approvals.
- 31 invoices did not have a program office's receipt and date stamp documented on the invoice.
- 33 invoices did not have a CFS date stamp documented on the invoice.
- 36 invoices did not have a signature and date documented on the invoice showing the Contract Specialist or Officer's verification that the invoice was valid.
- 48 invoices did not have a signature and date documented on the invoice showing the Contracting Officer Representative's approval for payment.

Some of the program offices stated that they relied on the information within GFIS and felt that it was the responsibility of the office of the CFO to ensure that payments were made while they were responsible for the review and approval of invoices for payment. Therefore, they did not track or monitor the status of invoices.

GAO's *Standards for Internal Control in the Federal Government* states that control activities are the policies, procedures, techniques, and mechanisms that enforce management's directives. Control activities occur at all levels and functions of the entity. They include a wide range of diverse activities such as approvals, authorizations, verifications, reconciliations and the creation and maintenance of related records which provide evidence of execution of these activities as well as appropriate documentation.

It also states that internal control should be designed to assure that ongoing monitoring occurs in the course of normal operations. It is performed continually and is ingrained in the agency's operations and includes regular management and supervisory activities, comparisons and reconciliations.

As a result of not having policies and procedures over the vendor invoice payment process, invoices were delayed or not processed for payment by the program offices prior to the implementation of CBIS.

2. Weak Internal Controls in CFS

The CFS did not have controls in place to ensure that they processed invoice payments in accordance with the OPM's FMM requirements. For example, CFS did not track and monitor invoices or perform reconciliations of the invoices to ensure all invoices were processed for payment. In addition, the CFS did not have adequate controls in place to handle rejected invoices.

The CFS did have written work instructions to fulfill its responsibilities for processing vendor invoices for payment and a system (Team Track) to track invoices received from the program offices. However, the CFS did not fully utilize this system, as required by OPM's FMM. For example, Team Track was capable of recording the receiving report number of an invoice, the date when the invoice was forwarded to the accounts payable team and Certifying Officer, and a Treasury payment date. This information would allow the CFS' staff to track and monitor where an invoice is located in the payment process. However, the CFS stated that they did not have the resources to utilize Team Track to this extent.

In addition to the lack of controls over monitoring and tracking invoices, there were no controls in place to address rejected invoices. We found that the CFS did not have procedures:

- for notifying the program offices when they reject one of their vendors' invoices to ensure that the program offices were aware of the status of the vendor's invoice payment;

- for following up with the vendors to whom they issued invoice rejection notices. This would have ensured that vendors receive their rejection notices and were correcting the invoices for payment processing; and
- to address invoice payments that were rejected by the Department of Treasury. Policies and procedures should have been in place to ensure that a new or revised invoice was submitted in order to process the payment.

GAO's *Standards for Internal Control in the Federal Government* states that control activities are the policies, procedures, techniques, and mechanisms that enforce management's directives. Control activities occur at all levels and functions of the entity. They include a wide range of diverse activities such as approvals, authorizations, verifications, reconciliations and the creation and maintenance of related records which provide evidence of execution of these activities as well as appropriate documentation.

It also states that internal control should be designed to assure that ongoing monitoring occurs in the course of normal operations. It is performed continually and is ingrained in the agency's operations and includes regular management and supervisory activities, comparisons and reconciliations.

The lack of policies and procedures for processing and tracking vendor invoices resulted in 71 invoices that were delayed or not processed for payment by the CFS, prior to the implementation of CBIS.

3. Lack of Accountability between CFS and Program Offices

The results of our test work revealed that there was a lack of accountability within the CFS and program offices to ensure that invoices were processed for payment. We found that the CFS was not effectively communicating with the program offices regarding invoices without receiving reports or receiving reports without invoices. We also noted that the CFS and program offices did not maintain all documentation pertaining to the invoice payment transactions in order to determine whether invoices were paid or if they were delayed during the invoice payment process.

The FMM states that the CFS will contact the program offices within two to three days if an invoice is received by the CFS and no receiving report has been prepared by the program office to request payment. However, we did not see evidence that the CFS effectively communicated with the program offices on an on-going basis to ensure receiving reports were prepared in order to process vendor invoice payments. We did receive an example of an email that was issued by the CFS to program offices that included a report of invoices without receiving reports as of August 21, 2009; however, we were not provided any additional documentation to show that the CFS and the program offices were working together to ensure that vendor invoices listed on the report were processed for payment.

We were able to identify two management reports that if used regularly could have prevented the large number of unpaid invoices. The reports are described below:

- The office of the CFO produced management reports listing all invoices over 30 days old not liquidated by a disbursement. This report should have been reviewed on an on-going basis and at year end, in consultation with program offices, the budget staff, and the CFAS, to determine the validity of open accounts payable by CFS.
- The office of the CFO produced a report of aged obligations or undelivered orders over 30 days old, which were recorded in GFIS and not matched to a receiving report. This report should also have been reviewed on an on-going basis and at year end, in consultation with program offices, the budget staff, and the CFAS, to determine the validity of open obligations by CFS.

GAO's *Standards for Internal Control in the Federal Government* states that "Internal control and all transactions and other significant events need to be clearly documented, and the documentation should be readily available for examination. All documentation and records should be properly managed and maintained."

As a result of poor communication between the CFS and the program offices, vendor invoice payments were not processed efficiently. In addition, if documentation regarding the invoices is not maintained it becomes very difficult to determine the status of an invoice when inquiries are made.

4. Unreliable Management Reports

We determined that management reports from the CFS were unreliable and did not provide enough information for program offices to determine the status of their invoices. Specifically, we found that:

- cancelled vendor invoices were included on the GFIS management reports as unpaid invoices; and
- 39 out of the 110 invoices we sampled were paid in GFIS; however, we noted that 24 of these invoices were incorrectly shown on the CFS management reports as unpaid.

In addition, for 42 unpaid invoices where we received a copy of the invoice, we emailed or called the vendors in an effort to confirm whether they received payment. We were able to confirm with the vendors that 29 invoices had been paid; however, the CFS reports continued to show them as unpaid.

The office of the CFO was responsible for ensuring that all of OPM's liabilities and vendor invoice payments were correct and promptly recorded to maintain their relevance and value to management in controlling operations and making decisions.

GAO's *Standards for Internal Control in the Federal Government* states that control activities include accurate and timely recording of transactions. Transactions should be promptly recorded to maintain their relevance and value to management in controlling

operations and making decisions. Control activities help to ensure that all transactions are completely and accurately recorded.

A lack of internal controls for providing reliable data and reasonable assurance over the OPM's operations compromises the plans, procedures, and resources necessary to meet missions, goals, and objectives.

Recommendation 1

We recommend that internal controls be designed in the new payment process to ensure that ongoing monitoring and tracking of vendor invoice payments occurs during the normal course of operations.

OPM's Response

"Concur with recommendation. CFO generally agrees that there were inadequate controls over invoices that were unpaid when transitioned from GFIS to CBIS. However, thousands of other invoices were successfully paid throughout the period in question. ... Finally, OPM has instituted a weekly war room to address any unpaid invoices and to communicate process improvement solutions to meet Prompt Pay requirements."

Recommendation 2

We recommend that controls be implemented in the new invoice payment system to ensure that financial data and reports are accurate and reviewed regularly in order to ensure payments are processed timely and recorded accurately in CBIS.

OPM's Response

"Concur with recommendation. This internal control risk is being addressed by the FSC's new invoice processing team and it provides management information reports to program offices for immediate action on a daily basis. During the CBIS transition period and prior to the establishment of this team, program offices did not have a report that captured the "three way match" of funding, the invoice, and the receiving report and could not determine which documents were missing – an absolute prerequisite to correcting lagging payments.

It is further important to note that guidance was in place during the CBIS transition process. HRS had in place documented HRPS Invoice Payment Process Instructions, submitted during the audit process, supporting the documented policies and procedures CTS/TMA used for invoice processing, which is a sizable subset of the invoices.

HRS believes communication and accountability will improve for two reasons associated with the implementation of CBIS. First, it introduces an automatic notification feature

that alerts a program official of the need to take action to approve an invoice for payment. Second, it includes new critical management information reports.

We are now operating under a different process flow that includes new roles and responsibilities, and our focus is timely resolution and payment of unpaid invoices."

B. Unpaid Invoices

1. Unpaid Invoices

We selected a judgmental sample of 110 vendor invoices that were not processed for payment, to determine if they were paid as of May 11, 2010. As discussed in finding A4, we determined that 39 invoices were paid by CFS and the vendors confirmed that they received payment for another 29 invoices. CFS could not provide support that the remaining 42 invoices were paid in GFIS or CBIS at the conclusion of our fieldwork, on July 14, 2010.

The office of the CFO was responsible for ensuring that all of OPM's liabilities and vendor invoice payments were correct and promptly recorded to maintain their relevance and value to management in controlling operations and making decisions.

GAO's *Standards for Internal Control in the Federal Government* states that control activities include accurate and timely recording of transactions. Transactions should be promptly recorded to maintain their relevance and value to management in controlling operations and making decisions. Control activities help to ensure that all transactions are completely and accurately recorded.

We subsequently contacted CFS and requested the status of the 71 (42+29) invoices their records indicated were not paid. As of February 17, 2011, we received documentation from CFS to support that 45 of the 71 unpaid invoices had been paid, leaving a total of 26 invoices that have not been paid.

Recommendation 3

We recommend that the FSC work with the program offices and vendors to research the current status of the 26 unpaid invoices and process accordingly.

OPM's Response

"Concur with recommendation. We agree that many of the regular controls over the invoice payment process broke down as the agency moved rapidly to deploy CBIS in FY 2010 and that neither the CFO nor other OPM offices adequately monitored these unpaid invoices. That said, CFO has provided information showing that only 23 of the invoices in OIG's sample of 110 unpaid invoices remained actually unpaid. ... The CFO will continue to work closely with FSC and program offices to research these potentially

unpaid invoices, resolve them, better document the new processes, and ensure adequate controls are designed and implemented."

OIG's Response

We are in agreement with the 23 invoices that the CFO states are unpaid; however, there were 3 additional invoices where CFS could not provide supporting documentation to show that the invoices had been paid. Details regarding these three invoices were submitted to CFS on February 28, 2011, separately from this report.

IV. MAJOR CONTRIBUTORS TO THIS REPORT

Internal Audits Group

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Appendix

March 1, 2011

MEMORANDUM FOR PATRICK E. McFARLAND
Inspector General

FROM: TINA B. McGUIRE
Director, Facilities, Security and Contracting

STEVEN J. AGOSTINI
Chief Financial Officer

KAY T. ELY
Associate Director, Human Resources Solutions

SUBJECT: Consolidated Response to Audit of OPM's Invoice Payment Process (Report Number 4A-CF-00-10-023)

Thank you for the opportunity to review the Office of The Inspector General's (OIG) draft report entitled "Audit of OPM's Invoice Payment Process (Report Number 4A-CF-00-10-023)." Facilities, Security and Contracting (FSC), Human Resources Solutions (HRS) and the Chief Financial Office (CFO) staffs have reviewed the draft report, and have included their consolidated comments on that report in this memo. In general, the draft report does a good job highlighting the control issues surrounding invoice processing during the deployment of CBIS, OPM new financial system. We have vigorously addressed those issues as we have described some of the steps we have taken in our comments below.

We submit the following comments to the specific recommendations for your consideration.

Recommendation 1: We recommend that the FSC work with the program offices and vendors to research the current status of the 69 unpaid invoices and process accordingly.

Concur with recommendation. We agree that many of the regular controls over the invoice payment process broke down as the agency moved rapidly to deploy CBIS in FY 2010 and that neither the CFO nor other OPM offices adequately monitored these unpaid invoices. That said, CFO has provided information showing that only 23 of the invoices in OIG's sample of 110 unpaid invoices remained actually unpaid. The CFO believes that most of these invoices were unpaid either (1) because of transition issues and that purchase orders and other contract documents may have been subsequently submitted by program offices which then resulted in new invoices for the goods and services or (2) because program offices used purchase cards to pay for the goods or services on smaller invoices. We offer the second alternative because 18 of the 23 invoices still in question are for less than the small-purchase threshold of $3,000. The CFO will furnish the OIG details on the 23 remaining invoices separately. The CFO will

continue to work closely with FSC and program offices to research these potentially unpaid invoices, resolve them, better document the new processes, and ensure adequate controls are designed and implemented. To that end, an off-site meeting was held in December 2010 that was attended by all relevant parties. Groups have since been formed to update the process flows and address invoice issues in order to improve OPM's performance under the Prompt Pay Act.

In regards to the statement that "...the office of the CFO set September 21, 2009, as the date by which all current year's accounts payable invoices should have been processed." (page 3), the CFO notes that while this was a goal, OPM had no way to prevent contractors from submitting invoices near or after the September 21 date.

Recommendation 2: We recommend that internal controls are designed in the new payment process to ensure that ongoing monitoring and tracking of vendor invoice payments occurs during the normal course of operations.

Concur with recommendation. CFO generally agrees that there were inadequate controls over invoices that were unpaid when transitioned from GFIS to CBIS. However, thousands of other invoices were successfully paid throughout the period in question.

Further, in regards to the statement that "The program offices; CFS; and Facilities, Security, and Contracting, formerly the Center for Contracting, Facilities, and Administrative Services (CCFAS), did not communicate effectively to ensure vendor invoices were processed for payment" (page 3), HRS notes that the program offices, particularly CTS/TMA, held monthly and sometimes weekly meetings with CFO staff to address outstanding invoice concerns. HRS recognizes that gaps in lines of communications and subsequent follow-up were lacking. CTS/TMA made a concerted effort to mitigate invoice processing gaps by working with the CFO on a continuous invoice improvement process to centralize program processing functions and to tighten management controls, especially timely front-end processing and tracking. FSC made similar efforts with the CFO. Additionally, HRS suggested the creation of a cadre of specialized program experts to improve efficiency.

Finally, OPM has instituted a weekly war room to address any unpaid invoices and to communicate process improvement solutions to meet Prompt Pay requirements.

Recommendation 3: We recommend that controls are implemented in the new invoice payment system to ensure that financial data and reports are accurate and reviewed regularly in order to ensure payments are processed timely and recorded accurately in CBIS.

Concur with recommendation. This internal control risk is being addressed by the FSC's new invoice processing team and it provides management information reports to program offices for immediate action on a daily basis. During the CBIS transition period and prior to the establishment of this team, program offices did not have a report that captured the "three way match" of funding, the invoice, and the receiving report and could not determine which documents were missing – an absolute prerequisite to correcting lagging payments.

It is further important to note that guidance was in place during the CBIS transition process. HRS had in place documented HRPS Invoice Payment Process Instructions, submitted during the audit process, supporting the documented policies and procedures CTS/TMA used for invoice processing, which is a sizable subset of the invoices.

HRS believes communication and accountability will unprove for two reasons associated with the implementation of CBIS. First, it introduces an automatic notification feature that alerts a program official of the need to take action to approve an invoice for payment. Second, it includes new critical management information reports.

We are now operating under a different process flow that includes new roles and responsibilities, and our focus is timely resolution and payment of unpaid invoices.