



At a Glance

Why We Did This Review

We conducted this audit to determine whether the U.S. Environmental Protection Agency's (EPA's) Office of the Chief Financial Officer (OCFO) has implemented controls to prevent and detect unauthorized changes made directly to the EPA's financial data in Compass Financials.

Because Compass Financials is a commercial off-the-shelf software program, there are certain parameters and settings that EPA system administrators must use to tailor the functionality of the web-based application to meet the agency's needs. The EPA must also use controls to enforce security over the tailored configuration changes, as well as any changes made to data via direct modifications performed by individuals with access to the Compass Financials database.

This report addresses the following EPA goal or cross-agency strategy:

- *Protecting human health and the environment by enforcing laws and assuring compliance.*

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Controls Needed to Track Changes to EPA's Compass Financials Data

What We Found

OCFO needed to strengthen internal controls in order to certify that any changes made to the Compass Financials application are implemented based on management approval. Specifically, OCFO lacked documentation that supports the approval and verification of direct modifications made to the Compass database. OCFO also lacked procedures for handling emergency or unscheduled configuration changes made to OCFO financial information systems.

Without the review, approval and verification of direct modifications and configuration changes to Compass Financials by the Functional Review Board, personnel with access to the system could modify key EPA financial data. OCFO updated its procedures and took sufficient actions to address our recommendations.

Federal and agency guidance require the agency to do the following:

- Establish and follow a process to protect applications and data from unauthorized access and modification.
- Document procedures for the handling of emergency or unscheduled changes.

Occasionally, modifications need to be made to data within the Compass database, and the changes cannot be performed through the users' web interface. We tested 10 direct modifications to Compass Financials data to determine whether the modifications were authorized for implementation, and whether the changes were implemented as intended. We found the approvals and verifications of completion were not documented as required. There was no assurance that changes were implemented as intended. Further, unauthorized changes to the data could go undetected.

Unauthorized changes may have hampered the ability of EPA program managers and other decision-makers to use Compass Financials information to track, evaluate and analyze the cost of operations in accomplishing program initiatives and activities designed to protect human health and the environment.

Recommendations and Agency Corrective Actions Taken

The EPA took corrective actions to complete the three recommendations within the report. The corrective actions taken by the agency address the intent of our recommendations and corrected the identified deficiencies. We consider all three recommendations closed with corrective actions completed.