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UNITED STATES CAPITOL POLICE

Fiscal Year 2015 Management Letter

Report No. OIG-2016-02



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FISCAL YEAR 2015 MANAGEMENT LETTER

Inspector General
United States Capitol Police

Chief of Police
United States Capitol Police

United States Capitol Police Board

In planning and performing our audit of the financial statements of the United States Capitol Police (USCP) as of and for the year ended September 30, 2015 (FY 2015), in accordance with auditing standards generally accepted in the United States of America, we considered the USCP's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements and on internal control over financial reporting.

We previously issued our opinions on USCP's financial statements and internal control over financial reporting as of September 30, 2015 in our Independent Auditors' Report dated December 1, 2015 (Report No. OIG-2016-01), in which we communicated the material weakness and significant deficiencies we found. However, during our audit we became aware of control deficiencies other than the material weakness and significant deficiencies that are opportunities to strengthen your internal control and improve the efficiency of your operations. This communication does not affect our Independent Auditors' Report, dated December 1, 2015.

While the nature and magnitude of these other deficiencies in internal control were not considered important enough to merit the attention of those charged with governance, they are considered of sufficient importance to merit management's attention. We have summarized the FY 2015 management letter comments and recommendations and USCP's responses, and also present the FY 2015 status of FY 2014 management letter comments in Section III.

~~This communication is intended solely for the information and the use of USCP management and governance and the USCP Office of Inspector General and is not intended to be and should not be used by anyone other than these specified parties.~~

CLIFTONLARSONALLEN LLP

CliftonLarsonAllen LLP

Arlington, Virginia
December 1, 2015

**United States Capitol Police
FY 2015 Management Letter**

Table of Contents

	<u>Page No.</u>
I. Introduction	1
II. Management Letter Comments	1
1. Travel Voucher Payments [Modified Repeat Comment (MRC)]	1
2. Current Authorizations to Operate were not Documented (MRC)	2
3. ██████████ Version is not Supported by the Vendor (new comment)	3
4. Unsupported Microsoft Operating Systems (new comment)	3
III. FY 2015 Status of FY 2014 Management Letter Comments	4

I. Introduction

We provided USCP management a Notice of Findings and Recommendations (NFR) matrix with 10 findings related to the fiscal year (FY) 2015 financial statements audit. A finding is a written communication to management of an issue identified during the audit. We categorized a finding or a combination of findings as a material weakness (MW), a significant deficiency (SD), or a management letter comment (MLC). A finding that is categorized as MW or SD is included in our separate report titled Independent Auditors' Report on Internal Control over Financial Reporting dated December 1, 2015. Five of the 10 findings in the NFR matrix were categorized as MWs, one as SD, and four as MLCs (see Section II).

We also included FY 2015 status of our FY 2014 MLCs in section III.

II. Management Letter Comments (MLC)

MLC 1: Travel Voucher Payments (Modified Repeat Comment)

We noted the following during our test of 6 employees' travel vouchers:

- For 1 of 6 employees, we were unable to verify if the approved travel voucher was submitted to OFM within 5 business days of the travel end date, as stipulated by USCP's travel policy since OFM time stamp is missing. (NEW)
- For same employee discussed above, we were unable to verify if OFM processed travel voucher in [REDACTED] no later than 15 business days after receipt of claim, as stipulated by USCP's travel policy since OFM time stamp is missing. (NEW)
- For all 6 employees, protective travel paperwork was not submitted to DPD within 3 days after the agent's return to its permanent duty station.
- For 5 of the 6 employees, approved travel vouchers were not submitted to OFM within 5 business days of returning to the employees' permanent duty station.

Per Directive [REDACTED], "2. Employees should submit their approved travel vouchers to OFM within 5 business days of returning to their permanent duty station."

Standard Operating Procedure (SOP) No. [REDACTED], states that "Per Diem Procedures: 2. Ensure all protective travel paperwork is submitted no later than three working days upon the agents return to duty per the Directive title [REDACTED]."

Recommendation 1:

1. We recommend that USCP strictly implement its Travel policies and procedures. If exceptions are required due to the inherent nature of the travel requirements, the policy should be updated to include how exceptions should be handled.

Management Response:

USCP management concurred with the MLC. They are in the process of updating their travel policy to include exceptions and/or extensions to timeframes as currently stated in USCP's travel policy for the submission of travel vouchers.

MLC 2: Current Authorizations to Operate were not Documented (Modified Repeat Comment)

USCP has transitioned to continuous monitoring and authorization as prescribed by National Institute of Standards and Technology Special Publication 800-37 revision 1 to replace the cycle of three year certification and accreditation.

For fiscal year 2015, Infrastructure and [REDACTED] systems did not have documented authorizations to operate as required by USCP's Risk Management Framework (RMF) Process. In addition, System Security Plans, Risk Assessment or recent Security Assessment Reports for the realigned Infrastructure and [REDACTED] General Support Systems were not documented.

USCP Management had issued a Security Accreditation Package memorandum December of 2014, indicating that all systems were in continuous monitoring phase for the agency's Risk Management Framework. The memorandum also indicated that if the risk were deemed acceptable all Office of the Chief Information Officer systems would be available for Designated Approval Authority in 2015. The memorandum also noted that USCP had monitors and continuously assesses security risk through methods including ongoing change management and vulnerability assessments. However, a follow-up memorandum from August 2015 indicated that the systems are being realigned. The Authorization process for the Infrastructure General Support System was scheduled to begin November 2015 and the [REDACTED] testing was scheduled to begin during September 2015. The Infrastructure system had not completed security control testing in pursuit of the realignment during the fiscal year. The [REDACTED] System Security Plan, Risk Assessment and Security Assessment were subsequently documented after the fiscal year; however, an authorization to operate was not in place.

USCP's Risk Management Framework (RMF) Process and National Institute of Standards and Technology Special Publication 800-37 revision 1, *Guide for Applying the Risk Management Framework to Federal Information Systems* are the criteria used to support his finding.

Recommendations 2 and 3:

2. We recommend that USCP OIS ensure systems receive authorizations to operate in line with USCP policies and procedures.
3. We also recommend that USCP document system security plans, risk assessments and security assessment reports to support authorization to operate decisions.

Management Response:

USCP management concurred that the ATO for [REDACTED] (Major Application) was not completed at the time of this financial audit. However, per USCP RMF policy [REDACTED] (Major Application) 1/3 of controls were tested each year and a full SA&A/C&A was completed and

signed by USCP's calendar year ending September 30th. In addition, a letter was provided and signed by both CA and AO that all SA&A/C&A packages and testing will be completed by USCP's calendar year ending September 30, 2016. Currently, [REDACTED] C&A is completed and ATO letter signed.

MLC 3: [REDACTED] Version is not Supported by the Vendor (New Comment)

[REDACTED]

The Inter-Agency Agreement between USCP and LOC indicates that LOC Application Management Services is responsible to "Monitor security patches and updates from the software vendor(s) and recommending patches to apply." The agreement goes on to state: "The USCP will: Maintain appropriate licenses and maintenance agreements with the applicable software vendors." Since the version of [REDACTED] is no longer supported, additional patches are not expected from the vendor.

We noted through discussions with the Office of Financial Management System, that USCP is receiving support for through Library of Congress and [REDACTED]. However, USCP is responsible for all licensing and maintenance agreements of [REDACTED] from the vendor.

National Institute of Standards and Technology Special Publication 800-53, Revision 4, Security and Privacy Controls for Federal Information Systems and Organizations, control SI-2 which states, the organization: Installs security-relevant software and firmware updates within [Assignment: organization-defined time period] of the release of the updates. However, no further security updates are available for unsupported software.

Recommendation 4:

4. We recommend that USCP upgrade the [REDACTED] application to a vendor supported version.

Management Response:

USCP management concurred. They are working with the vendor to get updated to the latest version.

MLC 4: Unsupported Microsoft Operating Systems (New Comment)

USCP is operating thirteen (13) Windows Server 2003 systems which have been dropped extended support by Microsoft as of July 14, 2015. Three of these servers support the [REDACTED] application. USCP is also running five (5) Windows XP systems which have been dropped extended support by Microsoft as of April 8, 2014. Once Microsoft's extended support phase ends, security updates will no longer be released. Management indicated that the XP devices were used for finger printing.

Management plans to upgrade the Windows server 2003 systems over the next year as part of application upgrades including the planned upgrade to [REDACTED]. In addition, management is

working with the Metropolitan Police Department (MPD) to replace the XP systems and plan to have the systems replaced by November 30, 2015.

National Institute of Standards and Technology Special Publication 800-53, Revision 4, Security and Privacy Controls for Federal Information Systems and Organizations, control SI-2 which states, the organization: Installs security-relevant software and firmware updates within [Assignment: organization-defined time period] of the release of the updates. However, no further security updates are available for unsupported software.

Recommendation 5:

5. We recommend that USCP upgrade unsupported operating systems to supported versions.

Management Response:

USCP management concurred. They have confirmed that only 1 XP box remains and they are planning on removing from the network in December 2015. The windows 2003 servers are being updated to the latest version.

III. FY 2015 Status of Prior Year (FY 2014) Management Letter Comments

USCP's FY 2014 management letter identified a total of five management letter comments. Two of the MLCs were closed, two were modified repeat comments and one was elevated to a Significant Deficiency as shown below.

FY 2014 Comment No.	Comment	FY 2015 Status
1	Non-Payroll Disbursements/Purchase Card Disbursements/Contracts	Closed
2	Undelivered Orders Funds are Not Deobligated Timely	Comment elevated to a Significant Deficiency finding. Please see Independent Auditors' Report on internal Control
3	Current Authorizations to Operate were not Documented	Modified Repeat Comment. See MLC 2
4	Information System Security Control Design Limitations	Closed
5	Travel Voucher Payments	Modified Repeat Comment. See MLC 1