



United States
Department of
Agriculture

Office of the
Chief Financial
Officer

National
Finance
Center

P.O. Box 60000
New Orleans
Louisiana 70160

Date: September 23, 2021

In reply refer to:

Subject: Year-End A-123 Statement of Assurance

To: Customers and Stakeholders

As a Federal service provider for Agencies of the Department Agriculture (USDA), as well as many non-USDA Agencies, the National Finance Center (NFC) is subject to numerous legislative and regulatory requirements that are satisfied through internal control testing. Annual reviews of NFC's internal control over financial reporting are performed to satisfy Office of Management and Budget (OMB) Bulletin 21-04, *Audit Requirements for Federal Financial Statements*, and OMB Circular A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control*. As suggested by both OMB Bulletin 21-04 and A-123 guidance, NFC meets these requirements by providing our customers a System and Organization Controls 1 (SOC 1) type 2 report conducted in accordance with Statement on Standards for Attestation Engagements No. 18 on whether (1) internal control over financial reporting for NFC Payroll/Personnel systems was suitably designed to achieve specified objectives and placed into operation and (2) the controls that were tested were operating effectively to provide reasonable assurance that the related control objectives were met during the specified period. Additional NFC controls that are not assessed as part of the annual NFC SOC 1 examination are assessed as part of the A-123 testing cycle.

Based on the unmodified opinion in the SOC 1 Report on Controls at the National Finance Center for October 1, 2020 to June 30, 2021, and A-123 control assessment results, NFC can provide reasonable assurance that there are no material weaknesses or significant deficiencies in its controls over financial reporting as of August 31, 2021.

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ANITA R. ADKINS
Acting Director