

Ernst & Young LLP Final Report, “Information Technology Management Letter Comments” (IG-09-007, December 15, 2008)

The Office of Inspector General (OIG) forwarded to NASA management an Ernst & Young LLP (E&Y) report containing information technology findings and recommendations associated with NASA’s Integrated Enterprise Management Program (IEMP). E&Y conducted the general controls review of the information technology processes related to the core financial system as part of its audit of NASA’s Fiscal Year 2008 Financial Statements (IG-09-006, available over the Internet at <http://oig.nasa.gov/audits/reports/FY09/FSauditFY2008.pdf>). Under the Chief Financial Officers Act of 1990, NASA’s financial statements are to be audited in accordance with generally accepted government auditing standards.

As part of the NASA consolidated financial statement audit, E&Y performed procedures to assess the effectiveness of the information technology control environment (general and application controls) and issued applicable findings and recommendations. The E&Y report included findings noted during the current year and the status of FY 2007 findings and recommendations. E&Y noted that “Competency Center management has taken significant steps to resolve a majority of the FY 2007 findings.” E&Y reported six findings for FY 2008, four of which have been resolved as of September 30, 2008. For the two open findings, E&Y stated that either resolution was scheduled for FY 2009 or that “NASA has the recommendation under consideration.”

*The report contains NASA Information Technology/Internal Systems Data that is not routinely released under the Freedom of Information Act (FOIA). To submit a FOIA request, see the [online guide](#).*