USDA	United States Department of Agriculture	Office of the Chief Financial Officer	Associate Chief Financial Officer – Financial Operations	Washington D.C. 20250

Bulletin: OCFO 08-02

Date: February 22, 2008

To: USDA Agencies

Subject: Procedures for Reviewing the Override Logging Table (OLOG) in the Foundation Financial Information System

PURPOSE

The purpose of this bulletin is to ensure USDA agencies perform routine reviews of the Override Logging Table (OLOG) to track and monitor overrides of documents in the Foundation Financial Information System (FFIS) and to take action to address inappropriate overrides.

BACKGROUND

FFIS conducts edits on documents as they are processed, and rejects those that do not meet established criteria. A user with the proper authority can override non-fatal errors. OLOG records these overrides so the agency FFIS Security Administrator (SA), or designee, can review for appropriateness and track any trends in documents being overridden. Audits conducted by the Office of the Inspector General have noted that a large number of users have override authority in FFIS and that timely reviews of the overrides are not being completed.

POLICY

All agency SAs, or designees, must submit, at a minimum, a quarterly review of OLOG to their respective Chief Financial Officer (CFO), or designated certifying official. Quarterly, each agency must review and certify that all overrides are in accordance with the requirements of the Security Administrator Handbook (SAH), and do not sacrifice sound financial management principles.

The SAH divides FFIS error severity levels into two categories (Section 4.2.2). The authority to override severity levels 1-4 can be assigned to analysts and technicians, or similar positions. However, because severity levels 5-9 include errors regarding the General Ledger, Project Cost Accounting, and Budget Execution, the authority to override should be limited to financial/resource managers, or similar positions. Furthermore, the manager must review severity level 5-9 errors before overriding. The SAH also states OLOG must be monitored for users overriding severity level 5-9 errors, and that violations and trends must be reported to the appropriate financial manager (Section 5.9.5).

OCFO BULLETIN

O C F O B U L L E T I N

PROCEDURES

The Office of the Chief Financial Officer (OCFO) has provided all USDA agencies with a standard, automated query/reporting tool for reviewing severity 5-9 overrides, residing on OLOG.

Quarterly, the agency SA, or designee, will use the Quarterly OLOG Review Report included in the OCFO-provided tool to review the severity 5-9 override activity of each agency user, and verify that each user has the appropriate override authority. Within 30 days after the end of each quarter, the Quarterly OLOG Review Report shall be provided to the agency CFO, or designated certifying official, for review and certification. It is incumbent upon the designated certifying official to verify the validity of overrides processed and initiate corrective action where violations have occurred.

At a minimum, the Quarterly OLOG Review Report, properly initialed by the designated reviewer and signed by the designated certifying official, shall be retained by each agency as supporting documentation for audit purposes.

INQUIRIES

Questions concerning this bulletin should be directed to the Systems Analysis and Requirements Division at **(202) 720-7975,** or via e-mail at howard.campbell@usda.gov.

EFFECTIVE DATE

This bulletin supersedes FFIS Bulletin 02-12, Policy for Agencies to Implement a Monthly Review of the Override Logging Table to Track and Monitor Users Overriding Document Errors in the Foundation Financial Information System, dated October 1, 2002, and is effective immediately.

/s/

JOHN G. BREWER
Associate Chief Financial Officer for Financial Operations