



Date: September 21, 2012

In reply refer to :

Subject: Statement of Assurance

To: Customers and Stakeholders

The National Finance Center (NFC), a component organization of the Department of Agriculture's Office of the Chief Financial Officer, conducted an assessment of the effectiveness of internal controls over financial reporting, which includes safeguarding of assets and compliance with applicable laws and regulations, in accordance with the requirements of the Office of Management and Budget Circular A-123, Management's Responsibility for Internal Controls, Appendix A: Internal Control over Financial Reporting.

Additionally, NFC has an annual control assessment conducted by outside auditors using standards for service providers established by the American Institute of Certified Public Accountants known as a Statement on Standards for Attestation Engagement 16 report.

Those assessments involved the assessment of internal controls over the payroll/personnel and data center services performed by NFC on behalf of other Federal Government agencies. Based on the results of those assessments, NFC can provide reasonable assurance that its internal controls over financial reporting as of July 31, 2012, were operating effectively and that no material weaknesses in the description, design, or operation of the internal controls over financial reporting were found.

Additionally, an aspect of both of those assessments covers controls over the information security program elements required by the Federal Information Security Management Act (FISMA), and, as such, can be relied on for FISMA reporting purposes as well.

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Director