



Audit Report



OIG-12-047

TERRORIST FINANCING/MONEY LAUNDERING: FinCEN's BSA IT Modernization Program Is on Schedule and Within Cost, But Requires Continued Attention to Ensure Successful Completion

March 26, 2012

Office of
Inspector General

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Contents

Audit Report

Results in Brief.....	2
Background	5
Findings	8
FinCEN Prepared a Credible Business Case and Established a Project Management Office for Developing BSA IT Mod	8
BSA IT Mod Program Is Generally on Schedule But Certain Projects Are Delayed; Planning Costs Were Not Recorded in the IT Dashboard	14
FinCEN Needs to Address SOR Concerns.....	18
Recommendations	21

Appendices

Appendix 1: Objectives, Scope, and Methodology	24
Appendix 2: Additional Background Information on BSA IT Mod	28
Appendix 3: BSA Data Flow Environment	31
Appendix 4: Management Response	34
Appendix 5: Major Contributors to This Report.....	36
Appendix 6: Report Distribution.....	37

Abbreviations

BSA	Bank Secrecy Act
BSA Direct	BSA Direct Retrieval and Sharing
BSA IT Mod	BSA Information Technology Modernization Program
CIO	Chief Information Officer
E-300	Exhibit 300
EVM	earned value management
FinCEN	Financial Crimes Enforcement Network
GAO	Government Accountability Office
IRS	Internal Revenue Service
IT	Information Technology

MITRE	MITRE Corporation
MMO	Modernization Management Office
OCIO	Office of the Chief Information Officer
OIG	Office of Inspector General
OMB	Office of Management and Budget
PMO	Project Management Office
SOR	system of record
TEOAF	Treasury Executive Office of Asset Forfeiture
WebCBRS	Web-based Currency and Banking Retrieval System

*The Department of the Treasury
Office of Inspector General*

March 26, 2012

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Financial Crimes Enforcement Network

The Financial Crimes Enforcement Network (FinCEN) administers the Bank Secrecy Act (BSA), which establishes the framework to combat criminal use of the financial system. BSA requires financial institutions to report certain financial transactions made by their customers. These reports are currently stored in an Internal Revenue Service (IRS) system.

In November 2006, FinCEN began a system development effort, the BSA Information Technology Modernization Program (BSA IT Mod), to improve the collection, analysis, and sharing of BSA data. It is intended that the BSA data will transition from IRS to FinCEN as part of this effort. BSA IT Mod is a \$120 million effort and is to be completed in 2014. It follows a previously failed system development effort known as BSA Direct Retrieval and Sharing (BSA Direct), terminated in July 2006 when FinCEN concluded it had no guarantee of success. We reviewed that failure and concluded that FinCEN poorly managed the predecessor project, insufficiently defined functional and user requirements, misjudged project complexity, and established an unrealistic completion date. We also found that the Treasury Office of the Chief Information Officer (OCIO) did not actively oversee the project, as required by the Clinger-Cohen Act of 1996.¹

¹ Treasury Office of Inspector General (OIG), *The Failed and Costly BSA Direct R&S System Development Effort Provides Important Lessons for FinCEN's BSA Modernization Program* (OIG-11-057; Jan. 5, 2011).

Pursuant to a Congressional directive,² we conducted this audit to assess (1) whether FinCEN established an appropriate business case for developing BSA IT Mod and has been following sound management principles and federal guidance in planning and implementing the system and (2) the status of BSA IT Mod's cost, schedule, and performance through May 2011.

To accomplish our objectives, we interviewed FinCEN program officials, Treasury OCIO officials, IRS officials currently involved with managing and using BSA data, and law enforcement users. We also reviewed applicable program documentation. We performed our fieldwork from November 2010 to September 2011. Appendix 1 provides a more detailed description of our audit objectives, scope, and methodology. Appendix 2 contains additional background information on BSA IT Mod.

Results in Brief

We concluded that FinCEN prepared a credible business case for developing BSA IT Mod. FinCEN considered four alternatives, developed cost estimates and estimated benefits for each, and actively engaged stakeholders for input. FinCEN also restructured to strengthen management and oversight of the project. Furthermore, the Treasury OCIO has been actively overseeing BSA IT Mod.

² Senate Report (S. Rept) 112-79 regarding BSA IT Mod included a reporting directive for the Treasury OIG as follows:

"The Committee directs that the Inspector General [Treasury OIG] shall focus resources, when practical, on audits of the Bank Secrecy Act Information Technology Modernization project currently being planned and implemented by Treasury's Financial Crimes Enforcement Network. The Committee directs that the Inspector General shall submit a written report to the Committee regarding this project, including contractor oversight and progress regarding budget and schedule, on March 31, 2012 and semiannually thereafter."

The Conference Report on the fiscal year 2012 appropriations acts that included Treasury (Pub.L. No. 112-74, House Report 112-331) addresses the reporting directive from S. Rept 112-79 and notes that both the House and Senate Committees on Appropriations should receive copies of the report.

As of May 2011, FinCEN reported to the Office of Management and Budget (OMB) that BSA IT Mod is on schedule and within an acceptable 10 percent cost threshold.³ We found that the program is generally within scheduled milestones, though the development of certain projects has been delayed by more than the 10 percent of scheduled milestones. We also found that FinCEN incurred planning costs of \$11.2 million that were not recorded in the IT Dashboard.⁴ According to FinCEN officials, the Treasury OCIO and OMB were aware of the planning costs and agreed that the costs did not have to be recorded in the IT Dashboard.

Successful and timely completion of BSA IT Mod is, in part, dependent on completion of the system of record (SOR). The SOR is the authoritative data store for all BSA data in the BSA IT Mod program.⁵ FinCEN is developing a new SOR and in early 2011 experienced delays. In March 2011, FinCEN extended some SOR development and testing milestones because of reported complexities, such as the additional time the contractor needed to ensure all business rules were configured correctly. As of November 2011, FinCEN had conducted initial systems integration testing of the SOR and government acceptance testing was continuing.⁶ In December 2011, we requested the results from FinCEN for any completed testing but because testing was still underway, FinCEN was unable to provide those results. We plan to

³ Pub.L. No. 111-350, § 3103, states that it is the policy of Congress that the head of agencies should achieve, on average, 90 percent of the cost, performance, and schedule goals established for major acquisition programs.

⁴ The IT Dashboard is a Web site enabling federal agencies, industry, the general public, and other stakeholders to view details of federal information technology investments. The purpose of the IT Dashboard is to provide information on the effectiveness of government IT programs and to support decisions regarding the investment and management of resources. FinCEN provides data for the IT Dashboard using earned value management (EVM). EVM measures the value of work accomplished in a given period. Differences in these values are measured in both cost and schedule variances. Explanations must be provided for variances of 10 percent and are subject to corrective action plans, baseline change requests or termination. FinCEN contracted with MITRE Corporation (MITRE) to provide an independent validation to ensure the accuracy of EVM data.

⁵ The SOR will be an information storage system that will be the authoritative data source for BSA data.

⁶ Integration testing is a software development process in which program components are combined and tested. Integration testing can expose problems with the interfaces among program components before trouble occurs in real-world program execution. A system test that allows the government to independently verify aspects of the functionality tested during system testing to determine the system's fitness for implementation.

review the testing results as part of our ongoing oversight of the program.

Certain IRS users have concerns about the SOR change because of its impact on IRS's Web-based Currency Banking and Retrieval System (WebCBRS), and other IRS systems that depend on BSA data.⁷ WebCBRS is not able to use BSA data in the new SOR format. FinCEN agreed to provide BSA data from its E-filing system in the same format IRS currently uses and map back the data from the new BSA forms in the E-filing system to the old (current) form format in WebCBRS.⁸ This modification was not in FinCEN's original development plan as it was initially assumed all IRS users would transition to the new system. In this regard, there had been some contemplation that WebCBRS would be retired, but that proved not possible. This is a critical issue for IRS because it is a major user of BSA data.

We are recommending that FinCEN (1) in conjunction with IRS, ensure in the short term that IRS's WebCBRS data needs are met and, in the long term, assist IRS to ensure data requirements are incorporated into IRS's modernization efforts; and (2) ensure that, for future major capital investments, required submissions to OMB include full life-cycle cost estimates in accordance with OMB Circular A-11⁹ and that thorough documentation supporting estimates is maintained. In light of IRS's data mapping concerns, and consistent with the directive in S. Rept 112-79 and H. Rept 112-331, we plan in 2012 to review FinCEN's system modification for WebCBRS. Additionally, as BSA IT Mod progresses through completion in 2014, we plan to continue to monitor and report every 6 months on FinCEN's development and deployment of the system.

⁷ WebCBRS is IRS's data warehouse and information retrieval system.

⁸ As part of BSA IT Mod effort, FinCEN consolidated each of the various financial institution currency transaction reports and suspicious activity reports into a single set of forms, and increased the data captured on the forms. FinCEN had proposed that the new forms be implemented by June 30, 2012. In December 2011, FinCEN announced that the deadline to start using the new forms was extended to March 31, 2013.

⁹ OMB Circular A-11, "Preparation, Submission, and Execution of the Budget," establishes policy for planning, budgeting, acquisition, and management of federal capital assets, and instructs on budget justification and reporting requirements for major information technology (IT) investments.

In its management response, FinCEN concurred with the recommendations. FinCEN stated that it has mitigated challenges experienced during development of the SOR. In the short term, FinCEN will provide BSA data to WebCBRS via the current E-Filing system and formats. In support of the longer-term goal, FinCEN has been asked to participate on the IRS's Integrated Project Team to define the IRS BSA data end-state solution. FinCEN's involvement on the team includes providing the technical specifications for bulk data distribution, answering questions related to new BSA data structures, and providing support as requested.

Regarding future major capital investments, FinCEN stated in its response that it currently has none planned. However, when such a time comes, FinCEN will ensure that required submissions to OMB comply with OMB's Circular A-11 and that required documentation supporting cost estimates are maintained.

The actions taken and planned by FinCEN meet the intent of our recommendations. The FinCEN management response is provided in appendix 4.

Background

FinCEN's mission is to safeguard the financial system from the abuses of financial crime, including terrorist financing, money laundering, and other illicit activity. FinCEN achieves this mission by administering BSA; supporting law enforcement, intelligence, and regulatory agencies through sharing and analysis of financial intelligence; building global cooperation with counterpart financial intelligence units; and networking people, ideas, and information. The USA PATRIOT ACT of 2001 added other requirements, including, among other things, tasking FinCEN with the development of a highly secure network to allow financial institutions to electronically file BSA forms and provide financial institutions with alerts and other information regarding suspicious activities that warrant immediate and enhanced scrutiny.

FinCEN has responsibility for overseeing the management, processing, storage, and dissemination of BSA data, but currently does not collect, store, or maintain the data. Since BSA reporting requirements became law in 1970, IRS's Enterprise Computing Center in Detroit has collected and stored these data. BSA data are processed and warehoused in IRS's WebCBRS. (See appendix 3 for a depiction of the BSA data flow environment.)

In 2004, FinCEN initiated the BSA Direct project to transition BSA data management responsibilities from IRS, but terminated the project in July 2006, before completion. Four months later, in November 2006, FinCEN worked with business leaders and stakeholders to establish its IT Modernization Vision and Strategy and formulate its BSA IT Mod initiative. In 2008, Treasury's Executive Investment Review Board deemed BSA IT Mod a Departmental priority.¹⁰ FinCEN expects BSA IT Mod to improve FinCEN's BSA data analysis, standardize the data for customers, capture customer data usage and access patterns, improve data security, and largely eliminate paper filing.

BSA IT Mod is a multi-year development program that will cost about \$120 million. Total system life-cycle cost, including operation and maintenance expense through 2020, is expected to total about \$233 million. FinCEN will need about \$41 million in additional funding through 2014 to complete the program. Should FinCEN not receive all of the funds required to complete the program in its 2013 through 2014 annual appropriations, either separately or in combination with funds from the Treasury Executive Office of Asset Forfeiture (TEOAF), FinCEN may have to delay the program's completion to future years.¹¹ Congress rejected FinCEN's fiscal year 2012 budget request to transfer \$30 million from TEOAF to fund the BSA IT Mod development program and instead appropriated \$18.5 million in FinCEN's 2012 annual budget. TEOAF has supplemented the funding of the BSA IT Mod

¹⁰ The Treasury Executive Investment Review Board provides executive oversight to Treasury's investment planning and management process.

¹¹ TEOAF administers the Treasury Forfeiture Fund, which is the receipt account for deposit of non-tax forfeitures made pursuant to laws enforced or administered by participating Treasury and Department of Homeland Security agencies. The Fund was established in 1992 as the successor to what was then the Customs Forfeiture Fund.

program to a total of \$27 million through fiscal year 2011. FinCEN is still working with the Department and TEOAF to provide additional funding, but there is no guarantee that this will be approved.¹²

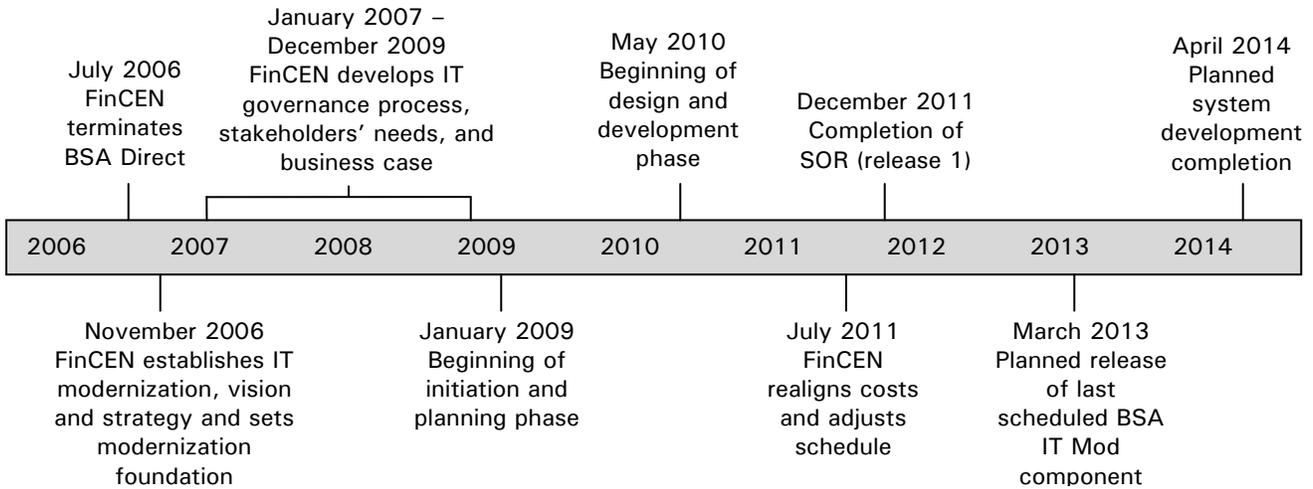
In 2008, FinCEN contracted with Deloitte Consulting, LLP, to oversee the systems development and integration effort. FinCEN also contracted with MITRE to provide management guidance, coordination, and evaluation support for BSA IT Mod.¹³ MITRE is a subject matter expert on program and project management, and BSA IT Mod business capabilities.

Figure 1 provides a timeline identifying significant events in the BSA IT Mod program.

¹² One funding source administered by TEOAF is the Treasury Forfeiture Super Surplus Fund. Distributions from this Fund in excess of \$500,000 cannot be used until Appropriations Committees from both Houses of Congress are notified. Notification to Congress occurs after OMB approves the TEOAF Super Surplus plan.

¹³ MITRE is a not-for-profit organization chartered to work in the public interest with expertise in systems engineering, information technology, operational concepts, and enterprise modernization. Among other things, it manages federally funded research and development centers, including one for IRS and U.S. Department of Veterans Affairs (the Center for Enterprise Modernization). Under Treasury's existing contract with MITRE, Treasury and its bureaus, with permission of the IRS sponsor, may contract for support in the following task areas: strategic management, technical management, program and project management, procurement, and evaluation and audit to facilitate the modernization of systems and their business and technical operation.

Figure 1. Timeline of Significant Events in FinCEN’s BSA System Modernization Efforts



Source: OIG review of FinCEN data.

Findings

Finding 1 **FinCEN Prepared a Credible Business Case and Established a Project Management Office for Developing BSA IT Mod**

FinCEN prepared a credible business case before beginning development of BSA IT Mod. FinCEN identified four alternatives (including maintaining the current system), compared the costs and benefits of each, and determined that a new system was the best alternative. We concluded that its determination was reasonable and supported by the business case. FinCEN also restructured its information technology (IT) division and created the Modernization Management Office (MMO) to manage the BSA IT Mod program. FinCEN’s concept, approach, planning, and planned oversight mechanism generally followed OMB Circular A-11 and related best practices guidelines.

FinCEN Prepared a Business Case with Four Alternatives

As far back as 2003, FinCEN determined the IRS’s legacy system housing BSA data was antiquated and did not meet user and stakeholder needs. In developing the business case for BSA IT Mod, FinCEN determined that, among other things, the system needed to provide more advanced analytical capability, reduce costly and intensive manual processes, improve data integrity, capture data usage and access patterns, solicit and provide feedback to customers, and otherwise improve the customer’s experience. As a result, FinCEN identified several alternatives, including the costs, benefits, and risks associated with each. Based on its assessment of those alternatives, FinCEN determined that a new system was the best option.

In accordance with OMB’s Circular A-94, FinCEN evaluated four alternatives for BSA IT Mod, including the status quo and three system upgrades.¹⁴ The alternatives FinCEN evaluated are identified below in table 1.

Table 1: BSA IT Mod Alternatives

Alternative	Description	Development and implementation estimate (in millions)	Life-cycle estimate (in millions)
1	Status quo	\$23.3	\$65.7
2	New government-owned system	122.0	243.6
3	Augment current systems	165.0	315.2
4	New contractor-owned system	158.0	316.4

Source: OIG analysis of FinCEN data.

FinCEN chose to develop a new government-owned system, alternative 2, for BSA IT Mod. Alternative 2 resulted in the lowest overall life-cycle cost of a system upgrade—an estimated \$243.6 million.¹⁵ FinCEN selected alternative 2 over the status quo because the status quo provided only limited benefits and did not align with FinCEN’s modernization vision and strategy.

¹⁴ Circular A-94, “Guidelines and Discount Rates For Benefit-Cost Analysis of Federal Programs.”

¹⁵ Life-cycle cost estimates for alternative 2 were later adjusted to \$233 million.

In identifying and selecting from the alternatives, FinCEN followed guidelines established in OMB Circulars A-11 and A-94, which supports the Clinger Cohen Act of 1996.¹⁶ The guidelines provide general guidance for agencies conducting cost-benefit and cost-effectiveness analyses to support the government's decision to initiate, review, or expand programs that extend for 3 or more years. In evaluating a decision to acquire a capital asset, the guidelines state that agency analysis should generally consider (1) doing nothing; (2) making a direct purchase; (3) upgrading, renovating, sharing, or converting existing government property; or (4) leasing or contracting for services.

FinCEN worked with MITRE to develop the cost estimates using an IRS cost model built from historical data from similar system initiatives. IRS conducted a high-level review of FinCEN's costing methodology and found it to be reasonable and the overall approach sound. FinCEN also tasked MITRE to conduct an independent assessment of IRS's WebCBRS, as well as FinCEN's legacy systems, and examine the feasibility of enhancing current systems to meet modernization requirements.¹⁷ MITRE's assessment concluded that upgrading existing IRS and FinCEN systems was not a viable option and that the cost to modify these systems, if even possible, would be as expensive as developing a new system.

In further defining BSA IT Mod user requirements, FinCEN engaged stakeholder advisory groups, mainly through FinCEN's Data Management Council meetings. Stakeholder participants included regulators, law enforcement, and industry users of BSA data. FinCEN also asked IRS for guidance and input. Table 2 shows the stakeholder groups who provided input to FinCEN regarding BSA IT Mod.

¹⁶ The Clinger-Cohen Act of 1996 is intended to improve the productivity, efficiency, and effectiveness of federal programs by improving the acquisition, use, and disposal of information technology resources that includes requiring agencies to base decisions about information technology investments on quantitative and qualitative factors associated with their costs, benefits, and risks.

¹⁷ FinCEN's legacy systems include Secure Outreach, Gateway, and various analytical software applications. Secure Outreach and Gateway allow users access to the BSA data.

Table 2: BSA IT Mod Advisory Groups

Entity	Functions include	Participating members
FinCEN's Integrated Project Team	Developing a vision and strategy for the BSA IT Mod. Ongoing responsibilities are to define and validate internal and external user requirements, as well as participate in user acceptance testing.	Individuals from business and IT organizations within FinCEN who represent internal users
Data Management Council	Serving as the primary forum to validate requirements and design efforts and for giving the stakeholder community the ability to provide input into FinCEN's operational model for managing BSA data.	Federal law enforcement and regulatory agencies, including IRS
BSA Advisory Group	Assisting FinCEN in obtaining additional feedback on specific modernization efforts and the impact of the BSA IT Mod effort to stakeholders.	Federal law enforcement and regulatory agencies; industry representatives subject to the reporting requirements of the BSA

Source: OIG review of FinCEN data.

The stakeholders we spoke with believed overall that the modernized program will meet their expectations and is needed to enhance the current system. They told us FinCEN effectively communicated and provided the opportunity to participate through the Data Management Council. They also expressed satisfaction with the extent to which FinCEN maintained a balance between what law enforcement and the regulator community wants, as well as how it responded to stakeholder needs and concerns.

We believe FinCEN's decision to build a new system was justified based on the business case it developed. It should be noted, however, that we were not able to fully validate FinCEN's cost estimates because FinCEN could not provide detailed supporting documentation beyond the summary level for hardware and software cost estimates, cost savings and benefits, contracting services costs, and operations and maintenance, and other costs. According to best practices identified by the Government Accountability Office (GAO), estimates should be thoroughly documented (including source data, a narrative, clearly detailed calculations, and results) so that a cost analyst unfamiliar with the

program can recreate it quickly with the same results.¹⁸ MITRE officials overseeing the development of BSA IT Mod acknowledged to us that cost estimates should have been better documented. This is a matter FinCEN should address when embarking on future systems development programs.

FinCEN Strengthened Its IT Management for BSA IT Mod

FinCEN underwent significant change following the failure of BSA Direct. For example, there were changes in senior leadership and a Project Management Office (PMO) was created to plan and execute future IT projects, like BSA IT Mod.

With these changes, FinCEN restructured its IT Division.¹⁹ As previously stated, within this division, FinCEN established the MMO to provide daily management of BSA IT Mod. In addition, FinCEN's PMO separately reviews and assesses the MMO's practices and processes related to risk, quality, scheduling, governance, and change management.²⁰

Table 3 shows Treasury's and FinCEN's overall management and oversight structure for BSA IT Mod.

¹⁸ *GAO Cost Estimating and Assessment Guide: Best Practices for Developing and Managing Capital Program Costs* (GAO-09-3SP, Mar. 2009).

¹⁹ FinCEN is organized into five separate divisions. FinCEN's information technology division is currently called the Technical Services and Solutions Division and is headed by its Chief Information Officer (CIO).

²⁰ The MMO is governed by an internal board, which reports to the FinCEN CIO, and is comprised of FinCEN's Assistant Directors, an Enterprise Architect (Deputy CIO), and three Senior Advisors.

Table 3: BSA IT Mod Governance, Oversight, and Management Structure

Entity	Roles and responsibilities	Participating members
Modernization Executive Group (provides for external and internal governance)	Oversees the BSA IT governance and investment decision management process	3 members - Treasury CIO, IRS Deputy Commissioner, and FinCEN Director
Executive Steering Committee (provides for external and internal governance)	Ensures BSA IT Mod objectives are met, risks are managed appropriately, and expenditure of resources are fiscally sound	7 members - Treasury CIO, FinCEN Associate Directors, IRS executives (3 members)
Investment Review Board (internal FinCEN oversight)	Reviews the project's status, risks, and cost decision	9 members - FinCEN's Director, Chief Counsel, Deputy Director, Associate Directors, and other FinCEN staff as required
Enterprise Planning Board (internal FinCEN oversight)	Addresses technical, business, and/or organizational changes at the enterprise level	FinCEN CIO and Assistant Directors.
Project Management Office (internal FinCEN oversight)	Provides internal review and assessment of MMO practices	FinCEN Assistant Director for the Project Management Office and staff
Modernization Management Office (internal FinCEN management function)	Provides daily management of BSA IT Mod	FinCEN's BSA IT Mod program manager and project managers
Project Review Board (internal FinCEN management function)	Performs weekly status review of projects that examine risks and Technical Review Board recommendations	FinCEN's Technology Solutions and Services Division management, project managers, and contractor personnel
Technical Review Board (internal FinCEN management function)	Reviews technical configuration and requirements change requests	FinCEN's Assistant Director for the Office of Infrastructure Operations and Hosting; Technology Solutions and Services Division staff, contractor personnel

Source: OIG review of FinCEN data.

FinCEN's PMO completed an internal assessment of the program's initiation and planning stages in May 2010. The assessment

determined that FinCEN produced a strong set of planning documents, supporting artifacts and processes tied closely to agency policy and best practices. Although the assessment also found evidence that areas of the project were having difficulties operating to plan, this was attributed to normal “growing pains” for new programs, and these issues were actively being addressed and improved.

The internal assessment found successful incorporation of previous lessons learned and recommendations by GAO and other reviewers, resulting in a comprehensive set of thorough and integrated planning documents. Overall, the assessment concluded that FinCEN demonstrated a successful execution of the program’s initiation and planning stages.

Treasury’s OCIO is also providing oversight of BSA IT Mod. The office included the program on Treasury’s high visibility list, subjecting the program to extra scrutiny and attention. We found that the Treasury OCIO regularly reviews FinCEN’s EVM program reporting, tracks its status on OMB’s IT Dashboard, and provides regular status briefings to OMB.

The Treasury CIO is a member of the Modernization Executive Group and Executive Steering Committee that oversees the BSA IT Mod program. We interviewed a former acting Treasury CIO serving in these roles during 2010 and 2011, who stated that FinCEN has been open and transparent in providing information on the status of the program.

Finding 2

BSA IT Mod Program Is Generally on Schedule But Certain Projects Are Delayed; Planning Costs Were Not Recorded in the IT Dashboard

As of May 2011, FinCEN reported to OMB that BSA IT Mod is on schedule and within an acceptable 10 percent cost threshold. We found that the program is generally within scheduled milestones, though the development of certain projects has been delayed by more than the 10 percent of scheduled milestones. We also found that FinCEN incurred planning costs of \$11.2 million that were not

recorded in the IT Dashboard. According to FinCEN officials, the Treasury OCIO and OMB were aware of the planning costs and agreed that the costs did not have to be recorded in the IT Dashboard.

BSA IT Mod Has Generally Met All Scheduled Milestones

In May 2010, FinCEN completed the program's initiation and planning phases and entered the design phase. As of May 2011, the program has successfully met all scheduled milestones, although certain projects have exceeded development milestones by 10 percent. FinCEN program management officials told us the schedule slippages were primarily due to the need for further development and testing of the program's SOR. This is discussed in more detail in the next section.

Table 4 displays the schedule status of BSA IT Mod by project.

Table 4: BSA IT Mod Schedule Status by Project as of May 31, 2011

Project	Start date	Projected end date	Status
<i>Infrastructure</i>			
Establish and test infrastructure	May 2010	Sep 2010	Completed
Release 1	May 2010	Mar 2011	Completed
Release 2	Mar 2011	Sep 2011	On schedule
Release 3	Jul 2011	Jun 2012	Not begun
<i>Registered user portal</i>	May 2010	Mar 2011	Completed
<i>Identity management</i>			
<i>Access management</i>	May 2010	Mar 2011	Completed
<i>Data conversion</i>	May 2010	Dec 2011	On Schedule
<i>System of record</i>			
Release 1	May 2010	Oct 2011	13% behind schedule
Release 2	Oct 2011	Jun 2012	Not begun
<i>Data dissemination</i>			
Release 1	May 2010	Oct 2011	19% behind schedule
Release 2	Sep 2011	Jun 2012	Not begun
<i>Shared filing services</i>			
Release 1	May 2010	Oct 2011	27% behind schedule
Release 2	Oct 2011	Jun 2012	Not begun
<i>Third party data</i>			
Release 1	May 2010	Oct 2011	On schedule
Release 2	Sep 2011	Jun 2012	Not begun
<i>E-filing</i>			
Release 1	Sep 2010	Jun 2011	25% behind schedule
Release 2	Jul 2011	Oct 2011	25% behind schedule
<i>Alerts</i>	Oct 2011	Sep 2012	Not begun
<i>Advanced analytics</i>			
Release 1	Jun 2010	Oct 2010	Completed
Release 2	Nov 2010	Apr 2011	Completed
Release 3	May 2011	Jul 2012	Not begun ^a
<i>BSA query</i>			
Release 1	Feb 2011	Mar 2012	36% behind schedule
Release 2	Apr 2012	Oct 2012	Not begun ^a
<i>Broker knowledge exchange (314(a) and 314(b))</i>			
Release 1	Sep 2010	Jun 2011	Completed
Release 2	Jun 2011	Sep 2011	Not begun

Source: FinCEN's BSA IT Modernization Integrated Master Schedule and Program Management Review (May 2011).

^aIn January 2012, FinCEN reported to us that in December 2011 advanced analytics release 3 and BSA query were behind schedule. In February 2012, FinCEN reported to us that data conversion and release 1 of system of record, shared filing services, third party data, and E-filing were all completed on time and within budget. We plan to review related documentation as part of our ongoing oversight of the program.

Costs Are Underreported

FinCEN projects that the cost to design, develop, and in 2014, deploy the BSA IT Mod will be \$120 million. BSA IT Mod is estimated to have a life-cycle through at least 2020.²¹ Enhancements and maintenance once deployed are projected to cost approximately \$21.7 million annually. Estimated total costs for the program are projected to reach \$233 million during its life-cycle. As of May 31, 2011, a FinCEN program official and program documentation revealed that \$32.4 million has been spent on work associated with the program. However, excluded from the \$32.4 million is an estimated \$11.2 million in additional program costs incurred from 2008 through 2010. BSA IT Mod's actual program costs as of that date, therefore, are approximately \$43.6 million.

We asked FinCEN officials why costs prior to May 2010 were not captured. The officials told us that early costs were not included because FinCEN did not receive approval from OMB to begin using funds for system design until May 2010. This is when the program moved beyond its planning phase.

FinCEN did not report in its Exhibit 300 (E-300) submissions to OMB the \$11.2 million in program life-cycle costs incurred from 2008 through 2010, although such reporting is required by OMB Circular A-11.²² According to FinCEN officials, OMB was aware that these costs were not being included. In addition, Treasury's original cost estimates for developing BSA IT Mod were based on the assumption that IRS's WebCBRS would be retired when the BSA IT Mod was completed. The intent to retire WebCBRS was an important consideration on the part of OMB when it gave its approval for FinCEN to proceed with BSA IT Mod.

²¹ Life-cycle costs include all initial costs, plus the periodic or continuing costs of operation and maintenance (including staffing costs), and any costs of decommissioning or disposal.

²² Circular A-11 requires that E-300s be submitted for all major investments. A major investment is defined as a system or acquisition requiring special management attention because of its importance to the mission or function of the agency, a component of the agency or another organization; is for financial management and obligates more than \$500,000 annually; has significant program or policy implications; has high executive visibility; has high development, operating, or maintenance costs; is funded through other than direct appropriations; or is defined as major by the agency's capital planning and investment control process. The E-300 data is used to populate the IT Dashboard.

However, in November 2009, FinCEN became aware that IRS needed to continue to use WebCBRS to support its tax administration functions. In April 2010, OMB and Treasury determined that the retirement of WebCBRS could not occur as planned and agreed to de-couple the need to retire WebCBRS from proceeding with BSA IT Mod. IRS estimates it will cost about \$5 million annually to keep WebCBRS operational.

Finding 3 FinCEN Needs to Address SOR Concerns

Successful and timely completion of BSA IT Mod is, in part, dependent on completion of FinCEN's new SOR. The SOR is planned to be the authoritative data store for all BSA data in the BSA IT Mod program. This SOR will be a data-centric designed system, focusing on the BSA data and the relationships between the data elements—resulting in, among other things, expected greater data standardization, flexibility, and ability to better support downstream analytics. In contrast, WebCBRS is a form-centric system as it is focused on and coded by BSA form type, which makes changes to the data structure more difficult and time consuming—the coding is difficult to change and changes impact each form within the system and every application with which it interfaces.

During our review, FinCEN determined that the SOR project was likely to take more than 10 percent longer than originally planned to complete. Accordingly, FinCEN submitted a baseline schedule change request, which was approved by Treasury OCIO and accepted by OMB. The change request extended the SOR schedule by 2 months to December 2011. The SOR is a critical component of BSA IT Mod and the delays that occurred in its development could have a ripple effect on other projects yet completed. FinCEN will need to continue to carefully manage the program.²³

²³ In January 2012, FinCEN reported to us that in December 2011 advanced analytics release 3 and BSA query were behind schedule. In February 2012, FinCEN reported to us that data conversion and release 1 of system of record, shared filing services, third party data, and E-filing were all completed on time and within budget. We plan to review related documentation as part of our ongoing oversight of the program.

In addition, certain IRS officials expressed concern to us regarding FinCEN's new SOR. Specifically, their concern is that IRS will continue to maintain WebCBRS and, as a result, will not be able to directly upload BSA data in the new SOR format. As a workaround, FinCEN is planning to provide the BSA data from its E-filing system in the same format IRS currently uses. FinCEN will also map back the data from the new BSA forms in the E-filing system to the old (current) form format in WebCBRS. IRS needs WebCBRS to communicate effectively with its other tax-related systems. At the time of our review, FinCEN had not completed development and testing of its data mapping effort to ensure IRS receives data in the format it needs. It should be noted that this is a critical issue for IRS because it is a major user of BSA data.

Complexity of the Program's SOR Development

As noted above, the SOR is the authoritative data store for all BSA data and a key element in BSA IT Mod. Setbacks in SOR development could put BSA IT Mod at risk of delay, or even failure. The SOR is to contain 11 years worth of BSA data (current year plus 10 prior years that are currently housed in WebCBRS), and will ensure chain of custody to the data. As part of the BSA IT Mod program's responsibility for maintaining filing history of BSA data, the SOR will capture normal filing information and collect additional information associated with E-filing—things like the date the BSA data was received, acceptance and rejection decisions, and filing error statistics and metrics.

FinCEN program documentation showed that SOR development complexities resulted in the need for additional iterations in the development and testing of the SOR and the need to ensure all the business rules and data mapping were correct prior to conversion. Business rules are coding programmed into the system that require BSA filers to input specific data based on their responses to other data fields. Complexity of business rules increase with the number of data choices that a filer can select. Depending on the filer's selection, the business rules will determine the additional data fields to be completed or left blank. For example, in filing a currency transaction report, the filer can choose to file a report about an individual or a business entity. Should the filer choose to

file a report about a business entity (as opposed to an individual), the business rules will require there be no associated first or middle name, and that those fields be left blank.

As discussed above, to address the complexities of the SOR, FinCEN added iterations to its development and testing. As a result, FinCEN had to submit a baseline schedule change request, which was approved by Treasury OCIO and accepted by OMB. The change request extended the SOR schedule date by 2 months.

IRS and Mapping Concerns

IRS is a major user of BSA data. With the implementation of BSA IT Mod, IRS's role will change from being the SOR administrator to a customer. FinCEN, as the SOR administrator, will be responsible for providing the data to IRS and its other users.

Officials from both IRS's Modernization IT Services and its Criminal Investigations Division expressed concerns about the effect FinCEN's new SOR will have on IRS's operations. Specifically, they are concerned because the new SOR format is not compatible with WebCBRS and other related systems.²⁴ In this regard, they stated that FinCEN is not only changing the way the data is organized in the database but is also adding data elements. In an April 2010 Treasury presentation to OMB, it was noted that IRS estimated that it could cost \$59 million to replace WebCBRS.

To accommodate WebCBRS until it is replaced, FinCEN and IRS officials agreed that FinCEN will provide BSA data from its E-filing system in the same format as IRS currently uses. (See appendix 3 for a depiction of the BSA data flow environment.) This means that FinCEN will need to map the data back from the new BSA forms format in the E-filing system to the old BSA forms (current) format in IRS's WebCBRS. However, IRS has expressed concern that the

²⁴ FinCEN's SOR uses an extensible markup language (XML) format while the WebCBRS file format uses American Standard Code for Information Interchange (ASCII). These formats refer to the way data is stored in the computer file. ASCII is an older plain text file, traditionally used by many types of programs. XML format is newer, more compatible with Internet applications, and the new U.S. Government standard. FinCEN plans to provide bulk data to IRS and certain other users in either ASCII or XML format.

data may not map properly; that is, new data fields may not correspond to WebCBRS's current data fields. IRS is also concerned that during this process some BSA data could be lost when data in the new format is truncated to fit into the old format.

The need to map BSA data for WebCBRS purposes was not in FinCEN's original BSA IT Mod plan. In this regard, the original plan was for WebCBRS to be retired once BSA IT Mod was fully operational, but that proved not possible. Given IRS's needs, we consider the mapping project to be a critical undertaking. Accordingly we plan to assess FinCEN's progress on this in future work.

FinCEN's CIO told us the data IRS receives in the future will be no worse than the data it currently receives. IRS and other BSA data users will also be able to access the data from FinCEN once its modernized query function becomes available.

As mentioned above, IRS and FinCEN agreed that FinCEN would continue to provide the data in the same format currently used by IRS's WebCBRS, and that this would continue until the IRS determines how its downstream systems will be upgraded.

We queried several other users of BSA data in law enforcement and the regulatory and financial industry as to whether they had concerns regarding BSA IT Mod. They did not. Stakeholders also did not have concerns over the cost to the government as a whole or the expense they may incur in the future to update their IT systems to be compatible with FinCEN's new system.

Recommendations

We recommend that the FinCEN Director:

1. In conjunction with IRS, ensure in the short term that IRS's WebCBRS data needs are met and; in the long term, assist IRS to ensure data requirements are incorporated into IRS's modernization efforts.

Management Response

FinCEN, in the short term, will provide BSA data to WebCBRS via the current E-Filing system and formats. In support of the longer-term goal, FinCEN has been asked to participate on the IRS's Integrated Project Team to define the IRS BSA data end-state solution. FinCEN's involvement on the team includes providing the technical specifications for bulk data distribution, answering questions related to new BSA data structures, and providing support as requested.

OIG Comment

The actions taken and planned by FinCEN meet the intent of our recommendation.

2. Ensure that, for future major capital investments, required submissions to OMB include full life-cycle cost estimates in accordance with OMB Circular A-11 and that through documentation supporting estimates is maintained.

Management Response

FinCEN currently does not have a future major capital investment planned. However, when such a time comes, FinCEN will ensure that required submissions to OMB comply with OMB's Circular A-11 and that required documentation supporting costs estimates are maintained.

OIG Comment

The above commitment by FinCEN meets the intent of our recommendation.

* * * * *

We appreciate the cooperation and courtesies extended to our staff during the audit. If you wish to discuss the report, you may contact me at (617) 223-8640 or, Audit Manager Mark Ossinger, at (617) 223-8643. Major contributors to this report are listed in appendix 7.

/s/
Donald P. Benson
Director

The objective of our review was to determine and report on whether the Financial Crimes Enforcement Network (FinCEN) established an appropriate business case and was following sound management principles and federal guidance in planning and implementing the Bank Secrecy Act Information Technology Modernization Program (BSA IT Mod). We reviewed FinCEN's business case for developing the system and the program governance model FinCEN established to supervise and monitor the development progress, and determined the status of the program's cost, schedule, and performance through May 2011.

To accomplish our objective, we interviewed a variety of officials, including FinCEN program officials, Treasury Office of Chief Information Officer (OCIO) officials, Internal Revenue Service (IRS) officials currently involved with managing and using Bank Secrecy Act (BSA) data, and law enforcement users, and reviewed applicable program documentation. We performed our fieldwork from November 2010 to September 2011.

At FinCEN, officials we interviewed included the following:

- The Chief Information Officer (CIO) and the BSA IT Mod program manager to gain information on the history of BSA IT Mod, a perspective on each individual's knowledge and level of involvement, cost and schedule concerns, and overall progress of the program.
- The Deputy Chief Financial Officer and lead budget analyst to gain a general understanding of the cost and funding for the BSA IT Mod.
- The Assistant Director and the lead assessor of FinCEN's Project Management Office to understand their roles in BSA IT Mod and to discuss their assessments of the program's practices.

External to FinCEN, we interviewed the following officials.

- The Director and the chief of strategic planning and analysis of the Treasury Executive Office for Asset Forfeiture Fund in

Washington, D.C., to obtain an understanding of the Treasury Forfeiture Fund role as a source of funding for BSA IT Mod.

- Contracting officials at the Acquisitions Services Directorate of the U.S. Department of the Interior in Herndon, Virginia, to understand Interior's role as the contracting office for BSA IT Mod.
- Deloitte LLP's managing director at the Deloitte offices in Washington, D.C., to understand Deloitte's role in BSA IT Mod and ascertain the program's status.
- MITRE representatives in McLean, Virginia, as well as at FinCEN headquarters to gain an understanding of MITRE's role as the federally funded research and development contractor, level of involvement with the program, as well as issues, concerns, and other significant matters observed.
- The Treasury Associate CIO for Planning and Management, and the Treasury OCIO desk officer to understand their roles in overseeing BSA IT Mod.
- IRS officials in New Carrollton, Maryland, and Detroit, Michigan. We spoke with officials from IRS's Small Business/Self-Employed Unit, Modernization, Information Technology and Security Services Division, and Criminal Investigation Division to understand IRS's involvement and to determine their needs and concerns as future users of FinCEN's modernized system. We also interviewed the lead IRS cost estimator to discuss the results of his review of the FinCEN's BSA IT Mod's cost estimates.
- IRS's Associate CIO, Applications Development Group, to gain an understanding of her role with BSA IT Mod, coordination between IRS and FinCEN, and concerns regarding the program.
- Various members of the BSA IT Mod stakeholder community, including officials or staff with the Federal Bureau of Investigations, Office of the Comptroller of Currency,

Immigration and Customs Enforcement, Federal Deposit Insurance Corporation, United States Secret Service, American Bankers Association, and FinCEN's Integrated Project Team. We discussed their needs and concerns regarding BSA IT Mod, and discussed FinCEN's outreach to their respective organizations for input on program requirements.

We reviewed program-related information that FinCEN provided to us including the original and updated Exhibit-300s, the CIO's IT support services contract file, management reports, minutes from executive, management and technical meetings, planning documentation, program and project level documentation, FinCEN's analysis of alternatives, and various FINCEN presentations.

In addition, we reviewed program management briefings and status reports, internal and external program performance assessment reports, and related documentation to assess program performance status, risks, and issues. We did not assess program test results as testing had not been completed during the audit period.

We reviewed background information including (1) the Federal Acquisition Regulation; (2) FinCEN's Strategic Plan for 2008-2012 and 2010 Annual Report; and (3) laws, regulations, guidance, and Treasury directives applicable to capital planning and investment control and managing information systems and information technology.

We initially requested from FinCEN all documentation associated with BSA IT Mod. FinCEN informed us, however, that documentation could not be provided unless we specifically identified by name the documentation needed. Because we did not know the specific names of most of the program-related documents to request, this resulted in us having to make numerous requests for what we consider to be basic documentation and data that could have been provided up-front in response to our initial information request. This is a matter of concern that was discussed with FinCEN officials at the exit conference for this audit report.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require

that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The Financial Crimes Enforcement Network (FinCEN) is developing the Bank Secrecy Act Information Technology Modernization Program (BSA IT Mod) using a system development life-cycle process, which divides the program into phases and related deliverables. BSA IT Mod has 7 phases and 5 milestones, as shown in table 5 below.²⁵ FinCEN reported that two phases, project initiation and domain architecture, are complete.

Table 5: BSA IT Mod Phases

Phase	Description	Period of performance
Project Initiation	Milestone 1 – scope/goals definition	January 2009 thru April 2010
Domain Architecture	Milestone 2 – specification of operating concept and structure of the solution	January 2009 thru April 2010
Preliminary Design	Milestone 3- logical design of all solution components	Ongoing since May 2010
Detail Design	Milestone 4A- physical design of solution components	Ongoing since May 2010
Development	Milestone 4B- coding, integration, testing and certification of solutions	Ongoing since May 2010
Deployment	Milestone 5 – expanding availability of solution to users	Ongoing since May 2010
Operations and Maintenance		Until system retirement

Source: OIG review of FinCEN data.

The BSA IT Mod program is made up of numerous projects with specific components. A summary of the projects are described below:

- Infrastructure – Provides the design, development, procurement, and implementation of the development and test environments, storage area network(s), and disaster recovery capabilities required to support the other BSA IT Mod projects.
- Register User Portal/Identity Management/Access Control Management – Provides a common user interface and

²⁵ Milestones are interim products or checkpoints along the system development life-cycle to confirm that the proper steps are being followed, and to indicate progress towards completion of a phase or a project.

authentication process through which authorized users will gain access to all future BSA IT Mod applications. Registered users will include both internal and external customers.

- BSA E-Filing — Develops the system by which BSA filers will submit all required documentation to FinCEN.
- Shared Filing Services — Assists in the validation of BSA data based on external data sources, such as validating addresses with the U.S. Postal Service.
- BSA Data System of Record /Data Dissemination/Third Party Data — Implements the data storage and architecture for all BSA related data. Includes the implementation of third-party data ingestion, comparisons, and storage. Implements the distribution of large quantities of BSA data to external consumers.
- Data Conversion — Completes the conversion of 11 years of BSA data from the legacy system to the new system of record.
- Alerts - Provides the ability to automatically alert analysts to any suspicious activity based on pre-defined criteria.
- Advanced Analytics — Implements complex search and retrieval functionality required by internal and external users to support analytical, law enforcement, and regulatory activities. Provides advanced analytical capabilities such as geospatial, statistical analysis, social networking, semantic interchange, and visualization capabilities.
- BSA Query — Implements a tool designed to improve authorized users' ability to access and analyze BSA data.
- Broker Knowledge Exchange — Provides content management and collaboration support for internal and external stakeholder communities.

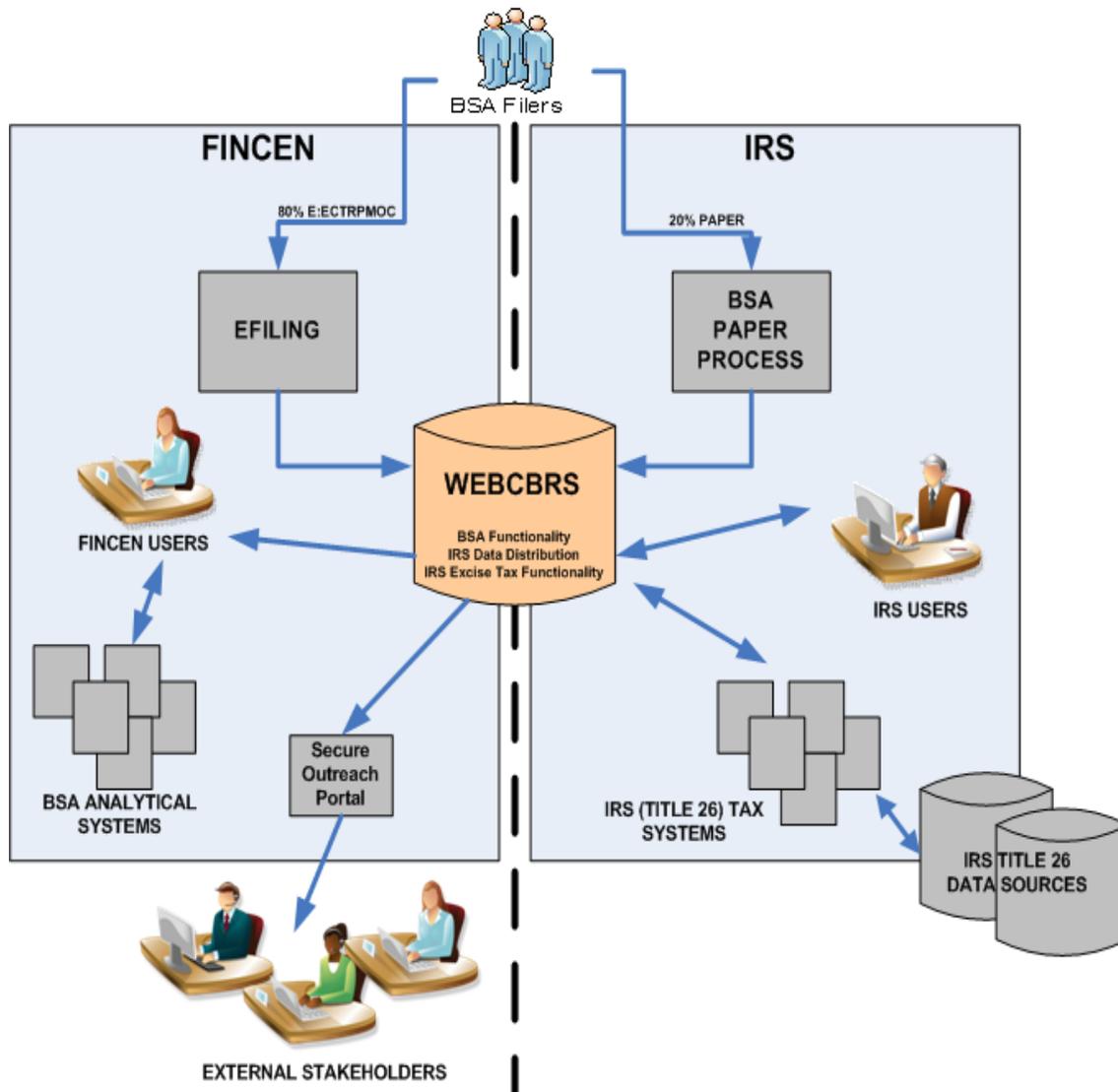
In March 2008, FinCEN awarded a 5-year indefinite delivery, indefinite quantity (IDIQ) contract²⁶ to BearingPoint, Inc., in connection with the BSA IT Mod. The contract was subsequently transferred to Deloitte Consulting, LLP.²⁷ The contract ceiling is a maximum of \$144 million and a minimum of \$1 million over the contract's 5-year life. The contractor is to support FinCEN's Technology Solutions and Services Division by providing a full range of information technology (IT) services, custom applications, maintenance support, and infrastructure support necessary to implement the FinCEN IT operational objectives that will evolve over the course of the contract. Numerous program-related task orders associated with the contract are to be issued during the 5-year contract period.

FinCEN is using the Acquisitions Services Directorate of the U.S. Department of the Interior as the contract office to administer the contract. FinCEN chose this office because of its prior experience handling large, complex procurements.

²⁶ An IDIQ contract provides for an indefinite quantity of services during a fixed period of time. This type of contract is used when it cannot be predetermined, above a specified minimum, the precise quantities of supplies or services that the government will require during the contract period. IDIQ contracts are most often used for service contracts and architect-engineering services. An IDIQ contract is flexible, especially when not all the requirements are known at the start of a contract and is conducive to a modular approach, which would be one with phases or milestones.

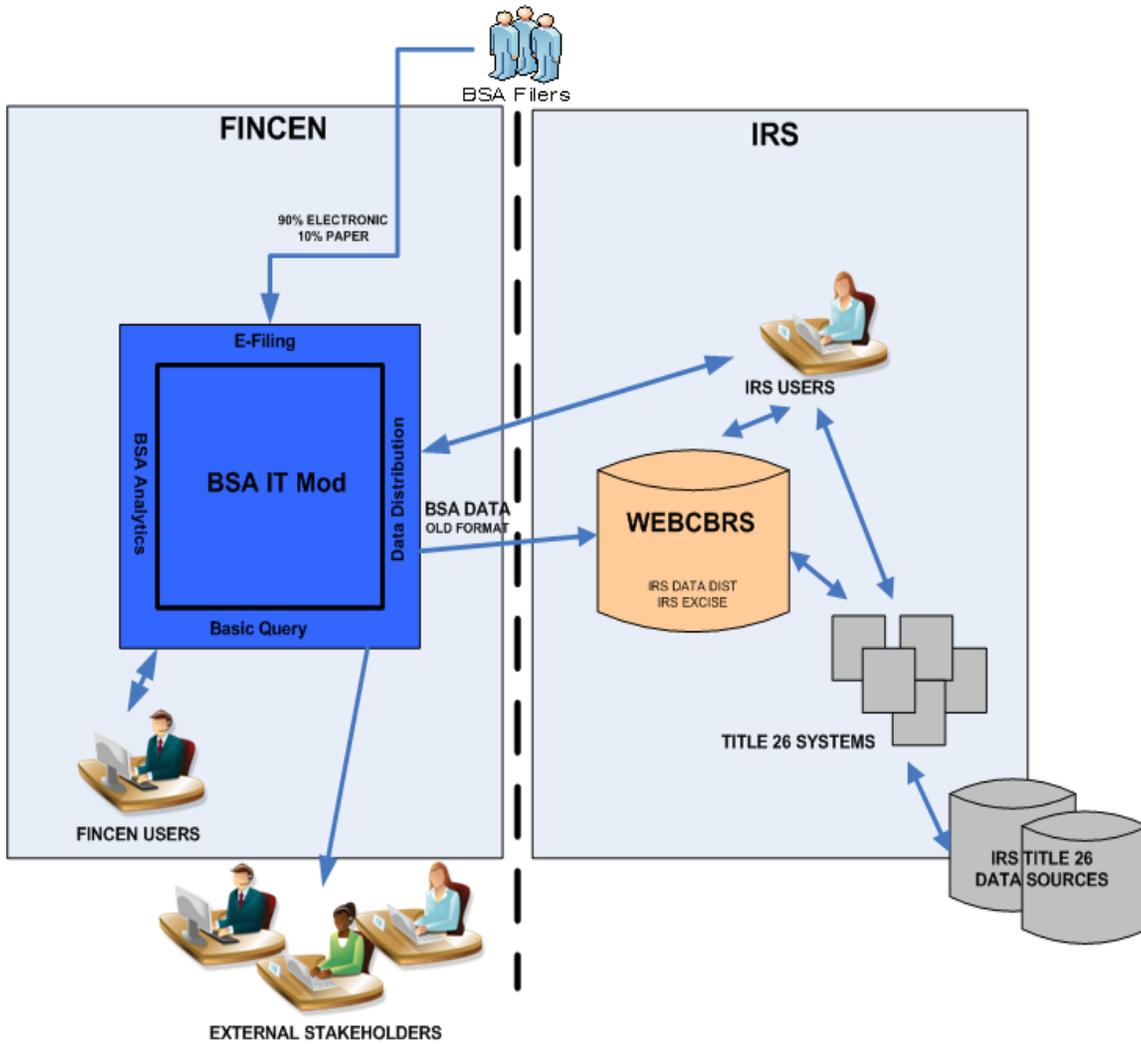
²⁷ The IDIQ contract was transferred from BearingPoint, Inc., to Deloitte Consulting, LLP on October 1, 2009 after Deloitte Consulting, LLP, purchased substantially all of the assets of Bearing Point, Inc., Public Service Division.

The following is a depiction of the current environment for the flow of electronic and paper Bank Secrecy Act (BSA) filing data into the Internal Revenue Service's (IRS) legacy system of record (SOR). Electronic filing is processed through FinCEN's BSA E-filing system directly into the Web-based Currency and Banking Retrieval System (WebCBRS). Paper filing is processed by IRS (keypunched by a contractor) and is then entered into WebCBRS. Once entered into IRS's SOR, the data is accessible by IRS, Financial Crimes Enforcement Network (FinCEN), and other users of the data.



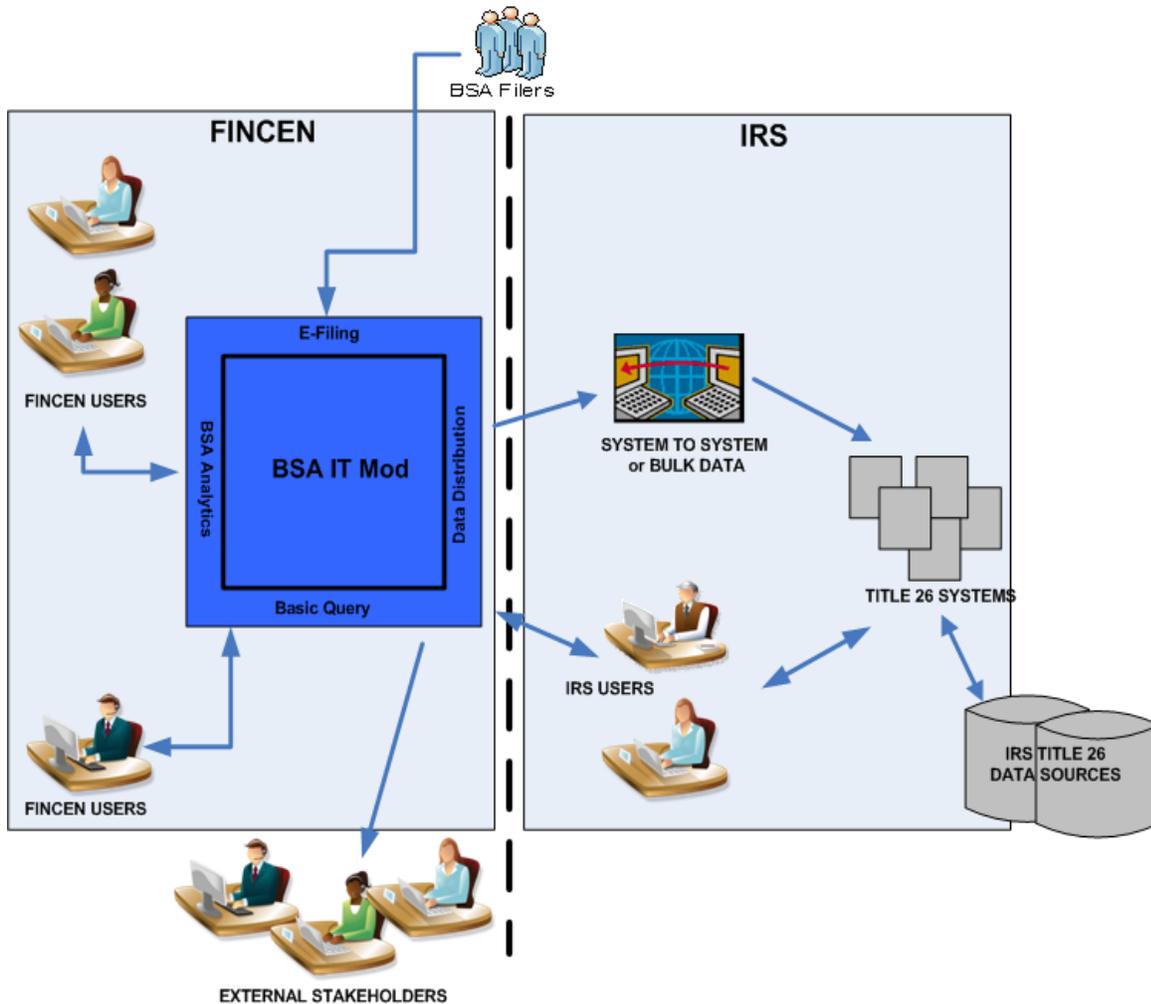
Source: FinCEN.

This depiction shows the interim operating environment, which is planned to accommodate IRS's need to have data provided to WebCBRS in the legacy format. Data is to be mapped from BSA E-filing back to the IRS format for entry into WebCBRS. FinCEN will also process all BSA reports through BSA E-filing and the data will be directly entered into the BSA IT Mod system.



Source: FinCEN.

This is a depiction of FinCEN’s planned final BSA IT Mod environment, which assumes IRS will retire WebCBRS. When (and if) this occurs, all BSA reports will be filed by BSA E-filing directly into BSA IT Mod. IRS will become a user of the data in the same manner as other external stakeholders (law enforcement, regulators, and others), and the re-mapping of data back to the WebCBRS legacy format will no longer be necessary.



Source: FinCEN.



DEPARTMENT OF THE TREASURY
FINANCIAL CRIMES ENFORCEMENT NETWORK

March 13, 2012

MEMORANDUM FOR ASSISTANT INSPECTOR GENERAL FREEDMAN

FROM: James H. Freis, Jr. /s/
SUBJECT: *Management Response to the Draft Report –FinCEN’s BSA IT Modernization Program Is on Schedule and Within Cost, But Requires Continued Attention to Ensure Successful Completion*

Thank you for the opportunity to review the Office of Inspector General (OIG) draft audit report on the bureau’s BSA IT Modernization Program. I appreciate the OIG’s recognition that the program is on schedule and within cost, the business case is reliable, we have strong management controls, and we effectively collaborate with stakeholders.

As noted in the report, findings are based on information through May 2011, which included some of the challenges experienced during the development of the new Bank Secrecy Act (BSA) system of record. I am pleased to report that through the dedicated time and effort of team members, FinCEN successfully mitigated those challenges and assumed responsibility for the new system of record as of January 2012. A program of this size and scope will undoubtedly experience additional challenges as we move closer to full implementation, but I am confident that we will successfully complete the program.

The attachment outlines our response to the report’s audit recommendations. If you have any questions or need additional information, please contact Becky Martin, Assistant Director, Office of Financial Management, on 703-905-3860.

Attachment

www.fincen.gov

Attachment: FinCEN Planned Corrective Actions

- 1. In conjunction with IRS, ensure in the short term that IRS's WebCBRS data needs are met and, in the long term, assist IRS to ensure data requirements are incorporated into IRS's modernization efforts.**

FinCEN Response: Concur. In the short term, FinCEN will provide BSA data to WebCBRS via the current E-Filing system and formats. In support of the longer term goal, FinCEN has been asked to participate on the IRS' Integrated Project Team (IPT) to define the IRS BSA data end-state solution. FinCEN's involvement on the team includes providing the technical specifications for bulk data distribution, answering questions related to new BSA data structures, and providing support as requested.

Status: Short Term Action: Open. Estimated completion date – April 2012
Long Term Action: Closed. FinCEN POC assigned to IRS IPT in October 2011

- 2. Ensure that, for future major capital investments, required submissions to OMB include full life-cycle cost estimates in accordance with OMB Circular A-11 and that thorough documentation supporting estimates is maintained.**

FinCEN Response: Concur. FinCEN currently does not have a future major capital investment planned. However, when such a time comes, FinCEN will ensure that required submissions to OMB comply with the OMB Circular A-11 and that required documentation supporting cost estimates are maintained.

Status: Closed.

Boston Office

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Office of Deputy Chief Financial Officer, Risk and Control Group

Financial Crimes Enforcement Network

Director

Office of Management and Budget

OIG Budget Examiner

U.S. Senate

Chairman and Ranking Member
Committee on Appropriations

Chairman and Ranking Member
Subcommittee on Financial Services and General Government
Committee on Appropriations

U.S. House of Representatives

Chairman and Ranking Member
Committee on Appropriations

Chairman and Ranking Member
Subcommittee on Financial Services and General Government
Committee on Appropriations