August 24, 2023

TO: See Distribution List

FROM: /Amy J. Frontz/
Deputy Inspector General for Audit Services

SUBJECT: OIG Final Report: *Independent Service Auditor's Report on the Department of Health and Human Services, Center for Information Technology at the National Institutes of Health, Information Technology General Controls System for the UNIX and Windows Environments for the Period October 1, 2022, Through June 30, 2023*, A-17-23-00010

The Center for Information Technology (CIT) at the National Institutes of Health (NIH), an Operating Division of the Department of Health and Human Services (HHS), provides its hosting environment for user entities' financial applications at the NIH CIT data center [redacted]

The attached report presents the results of an examination by Ernst & Young, LLP (EY) of CIT's description of its information technology general control system for the [redacted] environments from October 1, 2022, through June 30, 2023; the suitability of design; and the operating effectiveness of controls for these environments based on the criteria identified in CIT's Management Assertion. EY conducted the examination under contract with the HHS Office of Inspector General.

EY is responsible for the opinions expressed in the report. Our review, as differentiated from an audit in accordance with U.S. generally accepted government auditing standards, was not intended to enable us to express—and accordingly we do not express—an opinion over CIT's description of controls, suitability of design, and operating effectiveness of the described controls. Our monitoring review disclosed no instances in which EY did not comply, in all material respects, with U.S. generally accepted government auditing standards.

EY's responsibility was to express an opinion on the fairness of the presentation of the description of CIT controls, the suitability of the design of CIT controls, and the operating effectiveness of the CIT controls described to achieve the related control objectives stated in the description, based on its examination. CIT management specified the control objectives that are described in Section III of EY's report.

The CIT description identified control objectives that can be achieved only if complementary user entity controls are suitably designed and effectively operating. However, the examination did not extend to such complementary user entity controls.

EY concluded that the description fairly presents the system that was designed and implemented from October 1, 2022, through June 30, 2023. EY also concluded that the controls related to the control objectives were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively and subservice organizations applied the controls contemplated in the design of CIT's controls from October 1, 2022, through June 30, 2023.

In addition to the procedures that EY considered necessary to render the opinions in the previous paragraph, EY conducted testing of the operating effectiveness of selected controls to provide reasonable assurance that the related control objectives were achieved throughout the period. The specific controls and the nature, timing, extent, and results of the tests are listed in Section IV, "NIH CIT's Control Objectives and Related Controls and Independent Service Auditor's Tests of Controls and Test Results." EY concluded that the controls tested were operating effectively to provide reasonable assurance that the control objectives specified in the description of CIT controls were achieved from October 1, 2022, through June 30, 2023, if complementary subservice organization and user entity controls assumed in the design of CIT's controls operated effectively throughout this period.

The attached report, including the description of the tests of controls and the results of those tests, is intended for the information and use of CIT management and CIT user entities. The report is also intended for the auditors who audit and report on such user entities' financial statements or internal control over financial reporting and have a sufficient understanding to consider it, along with other information (including information about controls implemented by user entities themselves), when assessing the risks of material misstatements of user entities' financial statements. This report is not intended to be, and should not be, used by anyone other than these specified parties.

This document has been revised for public release.
The original transmittal letter was accompanied by a report.