



**2000-707 Final Report-Internet Version**

**Audit of CDFS Authorities - Feeder  
Systems**

**2001-06-27**



Public Works and  
Government Services  
Canada

Audit and Review

Travaux publics et  
Services gouvernementaux  
Canada

Vérification et Examen

**Canada**

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## Executive Summary

### Authority for the Project

Project 2000-707, Audit of CDFS Authorities - Feeder Systems in PWGSC, was authorized as part of the 2000/2001 Audit and Review Plan approved by the departmental Audit and Review Committee.

### Background

The feeder systems are financial modules of stand alone business system applications which were developed to support service delivery activities in PWGSC - Supply and Operations Service Branch (SOSB) and Government Telecommunications and Informatics Services (GTIS). In PWGSC there are nine business systems with accounts payable applications. Payment authority pursuant to section 33, FAA rests with the business centre financial officers for three of the nine business systems. For the remaining six business feeder systems with accounts payable applications the accounts verification activity rests with Financial Operations Directorate (FOD). Five of these six systems are covered in this audit.

The five business systems under review were introduced between the mid 1980s and 1996, to improve service delivery within the respective business centres. As each of the business systems were developed to provide service delivery support, the types and volumes of transactions processed by the feeder systems depend on the types of financial transactions generated by the business centre activities. Financial transactions related to suppliers' invoices generated by departmental business systems are signed by the delegated business centre officer pursuant to section 34 of the Financial Administration Act (FAA) and forwarded to FOD by way of the business feeder systems.

Our review of five of the six business feeder systems under the authority of FOD revealed that no formal account verification process as per section 33, FAA was in place prior to April 2000. Interviews with representatives from Finance revealed that at the time of the implementation of the business systems, the emphasis at PWGSC had been on resolving application issues rather than account verification issues. Given that batched payment requisitions are uploaded electronically into CDFS, traditional FOD account verification practices for section 33 were not applicable to the feeder systems. In April 2000, the post-payment audit model was extended to the six business feeder systems with accounts payable functions as part of the administrative realignment of Finance.

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## **Objectives**

The objectives of the audit as set up in the Terms of Reference were to review and assess:

- ♦ The management framework and practices in PWGSC- Supply Operations Service Branch and Government Telecommunications and Informatics Services as it relates to the application of section 34 and the recording into the Common Departmental Financial System (CDFS) of transactions related to the feeder systems subject to the audit and their compliance to Treasury Board Policy.
- ♦ The verification processes practised in Financial Operations Directorate (FOD) in order to apply section 33 for the above mentioned transactions.
- ♦ The post-payment audit model and sampling plan introduced by FOD in April 2000 to ensure that the accounts verification process is in place and is being properly and consistently followed regarding these transactions.

## **Scope**

The scope of the audit included a review of the management framework and practices for the application of section 34 of the FAA and the recording into CDFS of transactions pertaining to the following business systems and the related payment verification processes:

- ♦ Central Removal System (CRS);
- ♦ Freight Rate Information System (FRIS);
- ♦ Cross-functional Business Analysis (CBA) System;
- ♦ Seized Assets Tracking System (SATS); and
- ♦ Crown Assets Support System (CASS).

The audit examined 150 transactions processed through the business feeder systems during financial year 1999-2000, with an emphasis on criteria identified in the Preliminary Survey Report.

The audit was carried out in accordance with generally accepted auditing standards and included interviews, a review of files and other documentation, and testing of a sample of accounts payable transactions selected from financial year 1999-2000.

At the request of Government Operations Services Branch (GOSB), the post-payment audit model and sampling plan introduced by FOD in April 2000 for the feeder systems was excluded from the audit. Therefore, no audit findings or conclusions are presented for section 33, FAA.

## Conclusion

*Our audit revealed that, overall, payment verification practices provide adequate assurance that section 34, FAA is being applied in a consistent and reliable manner for transactions processed by the five business feeder systems subject to the audit.*

No recommendations are provided in this report. However, opportunities to enhance the administrative aspects of the application of section 34, FAA identified by the audit were communicated individually to the respective business centres in a debriefing presentation for their consideration and proper action. Operations management have agreed with the audit findings and to consider, where warranted, the proposed enhancements to the existing controls. Audit findings for the individual business systems are presented in section 3 of the Draft Report.

## Key Findings

These are the key findings common to all of the feeder systems under review. They include noted best practices as well as opportunities to enhance the administration of the application of section 34, FAA.

*Sound payment verification practices have been undertaken by the business centres subject to the audit which have contributed to an enhancement of the management control framework.* Notably, the following:

- ◆ Separation of duties between data entry and verification of payment transactional data.
- ◆ Access to the financial modules of the business system is limited to authorized personnel.
- ◆ Invoices are referenced to a unique, system generated source document or file, e.g. purchase order number, in order to reduce the risk of double payments.
- ◆ System generated messages which permit immediate identification and correction of input errors.
- ◆ Approval signatures on source documents which provide evidence of proper transaction verification and authorization for audit trail purposes.
- ◆ Cross reconciliation for checking the accuracy and completeness of reports, e.g. accounts payable to accounts receivable.

However, transactional testing disclosed some inconsistencies in the application of section 34, FAA by the business centres reviewed. Specifically, the following administrative aspects:

*Transactional testing disclosed a number of instances where interest payments had been calculated by CDFS and paid even though no interest was due.* While individual interest payments were immaterial, often less than \$1.00, the frequency of non required interest payments noted (18%) warrants that follow-up be undertaken by the business centres with their Financial Management Advisors (FMA), where required, in order to ensure that only due interest is paid.

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*Transactions are not always processed in a manner that ensures timely payment.* Timely payment represents a key challenge for some of the business centres subject to the audit. Transactional testing revealed that 17% of the invoices reviewed were paid after the required payment due date as stipulated by Treasury Board Payment on Due Date (PODD) Policy. Late payments were attributed in part to the specificity of the business centres' activities and in part to time lags related to requirements for the uploading of batched payment requisitions into CDFS for payment processing.

*A few instances were noted where multiple vendor codes existed for pay to vendors.* This situation should be adequately addressed by current plans to implement a new CDFS vendor dictionary. In most of the business systems subject to the audit, invoices are linked to a unique, often system generated number such as the purchase order number. This practice provides an enhanced control against the risk of double payments.

## **1 Introduction**

### **1.1 Authority for the Project**

Project 2000-707, Audit of CDFS Authorities - Feeder Systems in PWGSC, was authorized as part of the 2000/2001 Audit and Review Plan approved by the departmental Audit and Review Committee.

### **1.2 Background**

The feeder systems are financial modules of stand alone business system applications which were developed to support service delivery activities in PWGSC - Supply and Operations Service Branch (SOSB) and Government Telecommunications and Informatics Services (GTIS). The five business systems under review, listed in section 1.4 of this report, were introduced between the mid 1980s and 1996, to improve service delivery within the respective business centres. Each of these business systems have various modules or applications which manage different aspects of the service delivery process. Applications vary among the different systems and may include client registration, service and goods requisitioning, vendors, catalogues, asset management, financial transactions or reporting modules. A brief description of these business systems is provided in section 3 of this report.

Financial transactions related to suppliers' invoices generated by departmental business systems are signed by the delegated business centre officers pursuant to section 34 of the Financial Administration Act (FAA) and forwarded to the Financial Operations Directorate (FOD) via the business feeder systems. In PWGSC there are fifteen business systems of which there are nine systems with accounts payable applications. Payment authority pursuant to section 33, FAA rests with the business centre financial officers for three of the nine business systems. For the remaining six business feeder systems with accounts payable applications the accounts verification activity rests with FOD. Five of these six systems are covered in this audit.

Our review of five of the six business feeder systems under the authority of FOD revealed that no formal account verification process as per section 33, FAA was in place prior to April 2000. Interviews with representatives from Finance revealed that at the time of the implementation of the business systems, the emphasis at PWGSC had been on resolving application issues rather than account verification issues. Given that batched APVs are uploaded electronically into CDFS, standard FOD account verification practices for section 33 were not applicable to the feeder systems. In April 2000, the post-payment audit model was extended to the six business feeder systems with accounts payable functions as part of the administrative realignment of Finance.

As each of the business system applications were developed to provide service delivery support, the types and volumes of transactions processed by the feeder systems depend on the types of financial transactions generated by the business centre activities. Table 1 provides an overview of

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the Accounts Payable Voucher (APV) transaction volumes as per batch transmittal reports produced during financial year 1999-2000 by the five business feeder systems subject to the audit.

**Table 1: APV Transaction Volumes Processed via the Business Feeder Systems as per Batch Transmittal Reports (FY 1999-2000)**

<b>Business System</b>	<b>APV (n)</b>	<b>Value (\$)</b>	<b>Average Value/Invoice (\$)</b>
Central Removal System (CRS)	4,051	22,413,522	5,533
Freight Rate Information System (FRIS)	5,130	8,099,700	1,579
Cross-functional Business Analysis (CBA) System	9,951	6,137,871	617
Seized Assets Tracking System (SATS)	972	383,729*	395
Crown Assets Support System (CASS)	259	556,501	2,149

\* In FY2000, less than 40% of APV were processed via the SATS feeder system due to business system upgrades.

### 1.3 Objectives

The objectives of the audit as set up in the Terms of Reference were to review and assess:

- ♦ The management framework and practices in PWGSC- Supply Operations Service Branch and Government Telecommunications and Informatics Services as it relates to the application of section 34 and the recording into the Common Departmental Financial System (CDFS) of transactions related to the feeder systems subject to the audit and their compliance to Treasury Board Policy.
- ♦ The verification processes practised in Financial Operations Directorate (FOD) in order to apply section 33 for the above mentioned transactions.
- ♦ The post-payment audit model and sampling plan introduced by FOD in April 2000 to ensure that the accounts verification process is in place and is being properly and consistently followed regarding these transactions.



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#### **1.4 Scope and Methodology**

The scope of the audit included a review of the management framework and practices for the application of section 34 of the FAA and the recording into CDFS of transactions pertaining to the following business systems and the related payment verification processes:

- ♦ Central Removal System (CRS);
- ♦ Freight Rate Information System (FRIS);
- ♦ Cross-functional Business Analysis (CBA) System;
- ♦ Seized Assets Tracking System (SATS); and
- ♦ Crown Assets Support System (CASS).

The focus of the audit was on the application of section 34, FAA within the business centres subject to the audit. The audit examined 150 transactions processed through the business feeder systems during financial year 1999-2000, with an emphasis on the following criteria identified in the preliminary survey phase of the audit:

- ♦ Payments are verified and certified pursuant to FAA Section 34.
- ♦ Payment requisitioning and account verification practices comply with relevant Treasury Board and departmental policies and directives.
- ♦ Transactions are subjected to a review of all relevant aspects of the transaction.
- ♦ Account verification procedures for staff to follow are developed.
- ♦ Account verification processes provide for auditable evidence of verification.
- ♦ Responsibilities of each officer related to the account verification processes are clearly documented and understood.
- ♦ Documentation relating to transactions is maintained as required.

The audit was carried out in accordance with generally accepted auditing standards and included interviews, a review of files and other documentation, and testing of a sample of accounts payable transactions selected from financial year 1999-2000. Key audit findings and conclusions are presented in this report.

At the request of Government Operations Services Branch (GOSB), the post-payment audit model and sampling plan introduced by FOD in April 2000 for the feeder systems was excluded from the audit. Therefore, no audit findings or conclusions are presented for section 33, FAA.

## 2 Summary of Findings and Conclusion

### 2.1 Conclusion

*Our audit revealed that, overall, payment verification practices provide adequate assurance that section 34, FAA is being applied in a consistent and reliable manner for transactions processed by the five business feeder systems subject to the audit.*

No recommendations are provided in this report. However, opportunities to enhance the administrative aspects of section 34, FAA identified by the audit were communicated individually to the respective business centres in a debriefing presentation for their consideration and proper action. Operations management have agreed with the audit findings and to consider, where warranted, the proposed enhancements to the existing controls. Audit findings for the individual business systems are reported in section 3 of this report.

### 2.2 Key Findings

This section presents the aggregate key findings common to all of the feeder systems under review. Besides the sound best payment verification practices listed in section 2.2.1 below our review revealed other opportunities to enhance the controls over the application of section 34, FAA.

**2.2.1** *Sound payment verification practices have been undertaken by the business centres subject to the audit which has contributed to an enhancement of the management control framework.* Notably, the following:

- ♦ Separation of duties between data entry and verification of payment transactional data.
- ♦ Access to the financial modules of the business system is limited to authorized personnel.
- ♦ Invoices are referenced to a unique, system generated source document or file, e.g. purchase order number, in order to reduce the risk of double payments.
- ♦ System generated messages which permit immediate identification and correction of input errors.
- ♦ Approval signatures on source documents which provide evidence of proper transaction verification and authorization for audit trail purposes.
- ♦ Cross reconciliation for checking the accuracy and completeness of reports, e.g. accounts payable to accounts receivable.

**2.2.2 *Transactional testing disclosed a number of instances where interest payments had been calculated by CDFS and paid even though no interest was due.***

This appears to be the result of inconsistent methods of recording receipt dates into CDFS and/or the subsequent calculation of payment on due date. While individual interest payments were immaterial, often less than \$1.00, the frequency of non required interest payments noted (22 out of 120 eligible payments or 18.3%) warrants that follow-up be undertaken by the business centres with their Financial Management Advisors (FMA), where required, in order to ensure that only due interest is paid.

**2.2.3 *Transactions are not always processed in a manner that ensures timely payment.***

Timely payment represents a key challenge for some of the business centres subject to the audit. Transactional testing revealed that a total of 21 out of the 120 invoices (17.5%) subject to TB Payment on Due Date (PODD) Policy were paid after the required payment due date. Late payments were attributed in part to the specificity of the business centres' activities and in part to time lags related to requirements for the uploading of batched payment requisitions into CDFS for payment processing. Individual results were communicated to the respective business centres in the debriefing presentations for their consideration and proper action.

**2.2.4 *A few instances were noted where multiple vendor codes existed for pay to vendors.***

The need to provide ongoing support to administrative systems in place at the time of the implementation of CDFS in 1996 has led, in some instances, to the creation of multiple vendor codes for pay to vendors. This situation should be adequately addressed by current plans to implement a new CDFS vendor dictionary based upon vendors' Canada Customs and Revenue Agency (CCRA) registration numbers. In most of the business systems subject to the audit invoices are linked to a unique, often system generated number such as the purchase order number. This practice provides an enhanced control against the risk of double payments.

### 3 Detailed Findings by Business Feeder System

The aggregate findings presented above in section 2 of this report were based upon an examination of 30 transactions selected from submitted 1999-2000 payment batch reports for each of the five feeder systems reviewed. Opportunities to enhance the administration of section 34, FAA practices were communicated individually to each of the business centres through the debriefing presentations for their consideration and proper action. A brief description of each of the business systems subject to the audit and key findings of the transactional testing is provided below.

#### 3.1 Central Removal System (CRS)

In accordance with TB Manual Relocation Directive, Central Removal Services purchases removal services for government departments, agencies and corporations. The Central Removal System (CRS) is the application which processes and maintains transactions pertaining to the relocation of federal public servants. Implemented in the mid-1980s, CRS operations include storage of current negotiated rates as per service contracts, automated contractor selection, electronic notification of contract for services to relocation carriers and electronic invoicing to most client departments.

The feeder system represents the financial module of the CRS business system. Approved accounts payable vouchers (APV) are accumulated in batches for weekly uploading of transactions into CDFS via the Feeder Systems and Interfaces (FSI). Approximately 2,000 AR transactions and 400 AP transactions are processed through CRS every month.

*Central Removal Services has implemented most of the best practices cited in section 2.1 of this report which has contributed to an enhancement of the application of section 34, FAA for payment requisitions processed by the CRS feeder system.* Practices that provide opportunities for enhanced administration of section 34, FAA activities include the following:

- ◆ Transactions should be processed in a manner that provides for timely payment.
- ◆ Service orders, i.e. GC 196 forms, should be updated as required to ensure efficient processing of transactions and that proper authority is maintained.
- ◆ Rejects should be logged to ensure that all rejects have been corrected and resubmitted to ensure efficient processing of transactions and for audit trail purposes

#### 3.2 Freight Rate Information System (FRIS)

The Central Freight Service of Supply Operations Service Branch was established to verify and pay carriers' and couriers' freight invoices on behalf of federal departments and agencies. The Freight Rate Information System (FRIS) is the application which processes and maintains transactions which pertain to the federal government's use of freight carriers. Launched in the mid-1980s, FRIS provides support for centralized traffic management information, allocation of freight charges to various responsibility centres and payment to carriers and couriers.

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Approved APV are accumulated in a collection file on a daily basis. Every week pending APV are batched and uploaded from FRIS into CDFS via FSI. CFR transaction volumes are probably higher than any other feeder system with an estimated 400,000 CDFS receivable records per year and 30,000 payables.

*Application of section 34, FAA at Central Freight Services includes most of the control enhancements noted in section 2.1 of this report. These best practices have enhanced section 34, FAA activities for feeder transactions processed through FRIS.* Opportunities to further enhance the application of section 34, FAA include the following administrative practices:

- ♦ Transactions should be processed in a manner that provides for timely payment.
- ♦ Government Bills of Lading (GBL), should be updated as required to ensure efficient processing of transactions and that proper authority is maintained.

### **3.3 Cross-functional Business Analysis (CBA) System**

Electronic Procurement Through Settlement (EPTS) is a Directorate within GTIS' Electronic Government Services Sector which, until recently, was known as the Cross-functional Business Analysis Directorate. The Cross-functional Business Analysis (CBA) system was developed by GTIS in the mid-1990s as a pilot to e-commerce and is currently be reviewed for required system updates and extensions.

CBA generates around 1,000 AR and 800 AP transactions per month. However, CBA transactional volumes are expected to increase significantly over the next few years due to the replacement in April 1998 of the Transac Card with Buying Power 2000 (BP2K), a web-based application which was developed cooperatively by GTIS and SOSB.

With the advent of the BP2K service modules, CBA now enables employees in the federal government to electronically request and certify receipt of goods and services. Procurement transaction data is transmitted via CBA to both the business system of the service provider and the departmental financial system of the responsibility centre manager. Approved APV are batched and forwarded to CDFS, via FSI, on a daily basis. Current CBA e-service modules include: Catalogue Shopping, Taxi Management System, Material Management Warehouse, CSIS Office Supply Store, Printing Services and Translation Bureau.

*Electronic Procurement Through Settlement Directorate has implemented most of the best practices cited in section 2.1 of this report. This has contributed to an enhancement of the application of section 34, FAA.* Practices which offer opportunities to further enhance the administration of section 34, FAA include:

- ♦ Customer registration forms should be retained to ensure that proper authority is maintained.
- ♦ Uploading of payment due dates should ensure that only due interest is paid.
- ♦ Approval signatures of verification staff on source documents would enhance accountability and provide evidence of verification.

### 3.4 Seized Assets Tracking System (SATS)

The Seized Property Management Directorate (SPMD) was established in 1993 to provide consultative and other services to law enforcement agencies in relation to property seized or restrained in connection with criminal offences, to manage these properties, to dispose of these properties when the courts declare forfeiture, and to share the proceeds of distribution in accordance with Government regulations, as per the requirements of the Seized Property Management Act.

SPMD developed the Seized Assets Tracking System (SATS) to facilitate management of seized assets. SATS financial module is used to process invoice payments and expense transactions. Approved APV are batched and uploaded into CDFS, via FSI, twice a week. Approximately 200 APV per month are currently processed via the SATS feeder system.

*The Seized Property Management Directorate has implemented many of the best practices cited in section 2.1 of this report which has contributed to an enhancement of the application of section 34, FAA for payment requisitions processed by the SATS feeder system.* However, transactional testing pointed out some inconsistencies in the application of section 34, FAA verification practices. This may be indicative of training issues related to SPMD's rapid growth over the last two years. ARB was advised that as of January 2001 only invoices issued directly to SPMD are processed for payment. Also, effective April 2001, SPMD will require that pre-numbered purchase orders be submitted for all payments and that standardized invoice numbering practices be implemented. These new procedures should help to reduce the risk of double payments being issued.

Given the growing number of employees involved in the application of section 34, FAA, increased standardization of payment verification practices would help to ensure a greater consistency of application. Notably, for the following areas:

- Roles and responsibilities of personnel involved in the application of section 34, FAA should be clearly defined and documented to ensure accountability.
- Instructions for the preparation, verification and maintenance of source documents should be documented and diffused to key personnel in order to enhance the consistency of the application of section 34 verification practices.
- ♦ Documentation required to substantiate payment terms and conditions of service agreements should be maintained for audit trail purposes.
- ♦ Uploading of payment due dates should ensure that only due interest is paid.

### 3.5 Crown Assets Support System (CASS)

The Crown Assets Distribution Directorate (CADD) provides functional management and support to the regional Crown Assets Distribution Centres (CADC), whose role is the disposal of Crown assets declared surplus by government departments and agencies as required by the Surplus Crown Assets Act.

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The Crown Assets Support System (CASS), launched in February 1993, tracks regional sale orders and expenses, and generates monthly reports to support the assets disposal analysis function. Rebates to non mandatory clients are based upon sales data entered electronically by the regional offices and processed at CADD. HQ. Authorized rebate payments are batched and uploaded electronically from CASS on a monthly basis and entered into CDFS for processing via FSI. CASS processes approximately 200 AP and 75 AR per month.

CASS is the most integrated of the systems reviewed in the audit. As rebate payments are based upon sales and deposits entered into CASS, there is no originating document from which to establish the audit trail, i.e. supplier invoice. Rather payments accumulate from recorded sales of individual Report of Surplus (ROS) items, which are reconciled to reported deposits. In this sense CASS represents a closed system in which all payment documents are based upon the same data source, i.e. recorded sales data.

Given the nature of the rebate payments, many of the elements tested by the audit program were not applicable to rebates, e.g. Interest Policy. Key tests incorporated into the audit program included ensuring that payments had been issued to the proper recipient, for the correct amount. The attempt to reconstruct selected payments resulted in the production and analysis of elaborate paper trails which required the reconciliation of data presented in various reports, often resulting in the review of over 100 pages of reported data. Given the time constraints of the audit, attempts to reconstruct the audit trail were abandoned by the auditors for over one third of the files selected for review. The auditors were unable to determine the degree to which this situation was due to the absence of a documented audit trail, i.e. data path maps, or the inadequacy of the audit technique used, i.e. traditional audit methodology.

*Based upon our examination of payment requisitioning processes we conclude that CADD's payment verification practices provide adequate assurance that section 34, FAA is being applied in a consistent and reliable manner for transactions processed by the CASS feeder system.* Our review of the application of section 34, FAA for rebate payments processed by the CASS feeder system identified the following features which contributed to the enhancement of the payment requisitioning practices in place, these included:

- ◆ Good separation of duties between data entry and verification of transactional data.
- ◆ Knowledgeable and experienced personnel.
- ◆ Structured processes for the reconciliation of sales to deposits and deposits to bank transfers.
- ◆ Rejected payment requisitions are logged to ensure that all rejects have been corrected and resubmitted for efficient processing of transactions and for audit trail purposes.
- ◆ Access to the financial module of CASS is limited to authorized personnel.

Practices which offer opportunities to further enhance the application of section 34, FAA activities include:

- ◆ Approval signatures on reconciliation documents to enhance accountability.
- ◆ Ad hoc reporting or search applications in CASS to enhance data extraction for audit trail purposes.