OFFICE OF INSPECTOR GENERAL

AUDIT OF THE INTER-AMERICAN FOUNDATION'S COMPLIANCE WITH THE FEDERAL INFORMATION SECURITY MANAGEMENT ACT OF 2002 FOR FISCAL YEAR 2014

AUDIT REPORT NO. A-IAF-14-009-P
SEPTEMBER 19, 2014

WASHINGTON, D.C.

This is a summary of our report on the "Audit of the Inter-American Foundation's Compliance With the Federal Information Security Management Act of 2002 for Fiscal Year 2014" (No. A-IAF-14-009). The Federal Information Security Management Act of 2002 (FISMA) requires agencies to develop, document, and implement an agency-wide information security program to protect their information and information systems, including those provided or managed by another agency, contractor, or other source. The act also requires agencies to have an annual assessment of their information systems.

The Office of Inspector General (OIG) contracted with the independent certified public accounting firm of CliftonLarsonAllen LLP to conduct the audit. Clifton was required to conduct the audit in accordance with U.S. Government auditing standards. The objective was to determine whether the Inter-American Foundation (IAF) implemented selected minimum security controls for selected information systems in support of FISMA.

To answer the audit objective, Clifton assessed whether IAF implemented selected management, technical, and operational controls outlined in National Institute of Standards and Technology Special Publication 800-53, *Recommended Security Controls for Federal Information Systems and Organizations,* Revision 3. Clifton performed audit fieldwork at IAF's headquarters in Washington, D.C., from March 25 through July 14, 2014.

The audit concluded that IAF implemented 77 of 85 tested security controls in support of FISMA. For example, IAF did the following.

- Established adequate information technology security policies and procedures related to access controls, awareness and training, audit and accountability, security assessment and authorization, and personnel security.

- Implemented effective account management procedures.

- Maintained adequate control over physical access to facilities and the computer room.

- Established adequate processing procedures for bringing on new employees and for employees leaving the organization.

Based on Clifton's report, OIG made five recommendations to help IAF strengthen its information security program. OIG acknowledged IAF's management decisions on each of those recommendations.

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