

management and business process reengineering services, as well as an assessment of the agencies' capability to migrate to an EBT system.

15. Accounting, Reconciliation, and EDP Conversion Services

We performed accounting and EDP conversion services at five southwest Texas Resolution Trust Corporation (RTC) receiverships (Capitol City Federal Savings, Suburban Savings Association, Karnes County Federal Savings & Loan, Vision Banc Savings, and Uvalde Federal Savings and Loan). This engagement was conducted in conjunction with EDS, the RTC's financial systems management contractor.

REQUIREMENTS DEFINITION

1. Department of Parks and Recreation (DPR) Facilities Management System

TCBA performed a requirements analysis and conducted an industry-wide search for best practices in the area of computerized maintenance planning, tracking, and budgeting for properties as diverse and visible as the DPR's. As part of our requirements analysis, TCBA contacted various parks and recreation agencies across the country to determine best practices for facility maintenance. We also assessed a number of facility maintenance software products to identify their capabilities and features, and conducted focus group meetings with staff from DPR and other stakeholders to determine DPR's needs.

2. Transit Authority Financial Management System

TCBA conducted a systems requirement analysis for the Blue Line Authority to determine the need for a financial management information system. The Authority was established to oversee construction of the Los Angeles subway system from Los Angeles to Pasadena. We assisted with the software selection and implementation of the selected financial management system by designing the chart of accounts and performing the data conversion for the new system.

3. Budget and Planning System for the District of Columbia

Services performed by TCBA included the following:

- Budget, Financial and Planning Systems Analysis Requirements Definition
- Financial and Planning Systems Integration, Implementation and Training
- Budget and Financial Systems Integration, Implementation, and Training
- Networking Systems Maintenance and Troubleshooting
- Systems Support (Application Server and Network)

4. Inventory and Fixed Asset Management Information System

As a subcontractor to a national firm, TCBA conducted a requirements analysis for a fixed asset and warehouse management system for the Materials Management Division of the DC Department of Public and Assisted Housing. That Division was responsible for the control

of all assets, supplies and materials required for the maintenance of public housing properties. Those assets had to be tracked from receipt to disposal, including transfers to a housing unit or repair shop. TCBA developed the requirements for an automated system capable of interfacing with a bar code system for efficient data entry during receipt, issuance, inventory taking, and disposal of an item. Our analysis also included a requirements study for a work order and a purchasing management information system.

5. Supply Chain Management

TCBA supported evaluation, selection, and implementation of a Rolling Inventory System to track inventory items, both consumables and inexpensive fixed assets. This included interviewing customers and vendors to understand and document technical requirements; developing specifications, including diagrams to provide the developer/vendor with a complete picture of the technical requirements; working with the developer/vendor to ensure that the product satisfied the requirements; working with the implementation team to complete testing and delivery of quality product; presenting the business solution to management; demonstrating the final product; and training customers in use of the new software.

SECURITY AND INTERNAL CONTROLS

1. eCommerce Application Assessment

TCBA was retained to conduct an assessment of the financial controls over the credit card processing system (Webplace Payment Project) under development by AARP. Specifically, TCBA was engaged to identify the appropriate workflow of credit card transactions from the Call Center to Remittance Transaction Processing

and finally to the Information Technology Group (ITG). This workflow analysis was intended to incorporate appropriate financial processing and operating controls.

TCBA identified policies and procedures to support the recommended workflow. TCBA recommended responsibility and job qualification changes for staff position descriptions, to the extent that current staff position descriptions were insufficient to satisfy the anticipated work requirements. TCBA reviewed the training material prepared for staff on all new or revised financial control policies and procedures. TCBA also identified facility modifications and equipment needs necessary to achieve the required level of security for AARP's credit card exception processing.

2. Internal Control Review of Major Financial Management and Information Systems

TCBA conducted systems assurance, vulnerability, and computer security testing of selected RTC major sensitive information systems to enable RTC to comply with FMFIA, as mandated by OMB Circulars A-123, Internal Controls Systems, and A-127, Financial Management Systems; the Computer Security Act of 1987, and security requirements of OMB Circular A-130, Management of Federal Information Resources, Appendix III. The results of the reviews were presented in a format that met all applicable FMFIA reporting requirements and enabled RTC's management to implement corrective actions in a timely manner. The systems reviewed included:

- Real Estate Owned Management System
- Asset Manager System
- Control Totals Module
- Financial Management System -- General Ledger