



IT Program Assessment

United States Coast Guard – Core Accounting System (CAS) Suite

The Department of Homeland Security (DHS) Office of the Chief Information Officer (OCIO) conducted a program review of the U.S. Coast Guard (USCG) – Core Accounting System (CAS) program. This assessment represents the program’s status through March 2012.

Description and Background:

CAS is the primary accounting system for the USCG, Transportation Security Agency (TSA), and Domestic Nuclear Detection Office (DNDO). The program hosts a suite of applications at the USCG Finance Center in Chesapeake, VA, and enables the USCG, TSA, and DNDO to procure and pay for resources (assets, services, logistic support) to accomplish their respective missions.

CAS is a legacy system in Operations and Maintenance (O&M) that, according to the Exhibit 300 submission, was initiated in 1998. The USCG halted all major upgrades and modifications a few years ago. Currently, modifications are only performed in response to a critical need, audit findings, and/or poor system performance. Recent updates to the system included several O&M activities, as well as an Oracle database upgrade.

Given the program’s O&M/support life cycle status, CAS is expected to remain the most cost-effective alternative for providing DHS customers the mission-critical capabilities and functions of a core accounting system. The CAS operational analysis and E-Gov assessment, performed in conjunction with the program’s Exhibit 300 submission, have validated this assumption. Without CAS, due to the cost and lead time associated with migration, the USCG, TSA, and DNDO would have no short-term alternative accounting system.

Risks and Issues:

Although the current CAS suite is able to facilitate many of the USCG financial and acquisition service requirements, the USCG is faced with significant issues, including:

- Improving financial operations and ensuring data integrity
- Increasing financial transparency and compliance with Federal laws, regulations, and guidelines
- Managing update and maintenance activities

Mitigation Strategy:

Until the issues are addressed, the USCG will execute its Mission Action Plans (MAPs) to work toward its goal of audit readiness. These plans include re-engineering and enhancing the CAS. To mitigate the issues presented above, the CAS program is performing upgrades to the existing systems.



Assessment:

The CAS suite is in a steady state of O&M and receives minor enhancements to improve functionality. However, the significant issues such as improving financial operations, ensuring data integrity, increasing financial transparency and compliance with Federal laws and regulations cannot be ignored. According to an operational analysis report issued in August 2011, the issues are largely attributed to the high degree of customization and the legacy business practices around which the system was adapted. As stated, the system's lack of compliance with Federal guidelines and standards is problematic. It is recognized that the USCG is currently reassessing its effort to provide future capability. The CAS program is commended for developing and executing Mission Action Plans (MAPs) to ensure the current capability meets audit readiness. The CIO assesses the USCG CAS program as **Medium Risk**.

Score: 3