

GAO

Summary Report to the Committee on
Commerce, Science, and
Transportation, U.S. Senate, and the
Committee on Science, House of
Representatives

November 2003

BUSINESS MODERNIZATION

NASA's Challenges in Managing Its Integrated Financial Management Program





Highlights of [GAO-04-255](#), a summary report of GAO-04-43, GAO-04-151, and GAO-04-118, reports to the Senate Committee on Commerce, Science, and Transportation, and the House Committee on Science

Why GAO Did This Study

The National Aeronautics and Space Administration (NASA) spends 90 percent—\$13 billion—of its budget on contractors. Yet since 1990, GAO has designated NASA's contract management as a high-risk area—in part because the agency failed to implement a financial management system to provide information needed to make key program decisions. In April 2000, NASA initiated its most recent effort to implement an effective financial management system—the Integrated Financial Management Program (IFMP). Three years into the program, GAO found NASA risks building a system that will cost more and do less than planned. As a result, the Congress requested reviews of NASA's IFMP enterprise architecture and financial reporting and program cost and schedule controls.

What GAO Recommends

GAO is making recommendations in three separate reports:

- On IFMP's enterprise architecture, GAO recommends that NASA establish an effective architecture to guide and constrain the program.
- On IFMP's financial reporting, GAO recommends that NASA identify and address all areas that do not comply with federal systems requirements.
- On IFMP's cost and schedule control, GAO recommends that NASA follow best practices and NASA guidance in preparing the life-cycle cost estimate.

www.gao.gov/cgi-bin/getrpt?GAO-04-255.

To view the full product, including the scope and methodology, click on the link above.

BUSINESS MODERNIZATION

NASA's Challenges in Managing Its Integrated Financial Management Program

What GAO Found

IFMP offers NASA an opportunity to modernize its business processes and systems and improve its operations. However, NASA's acquisition strategy has created a number of challenges for IFMP. First, NASA has acquired and implemented many IFMP components—including the Core Financial module, the backbone of the system—without an enterprise architecture, or modernization blueprint, to guide and constrain the program. NASA has since recognized the need for an architecture and, after GAO completed its audit work, released one that NASA stated was incomplete. NASA has also taken steps to implement key architecture management capabilities, such as establishing an architecture program office and designating a chief architect. However, NASA has yet to establish other key architecture management capabilities, such as designating an accountable corporate entity to lead the architecture effort. Moreover, the architecture products NASA has used to date were insufficient to manage its investment in IFMP. NASA's approach of acquiring and implementing IFMP outside the context of an architecture increases the risk that the system's components will not support agencywide operations—an outcome that could cause costly system rework.

Two years into IFMP's development, NASA accelerated its implementation schedule from fiscal year 2008 to fiscal year 2006, with the Core Financial module to be completed in June 2003. To meet this aggressive schedule, NASA deferred testing and configuration of many key capabilities of the Core Financial module, including the ability to report the full cost of its programs. When the module was implemented at each of NASA's 10 centers, many of the financial events or transaction types needed by program managers to carry out day-to-day operations and produce useful financial reports had not been included. As a result of these and other weaknesses, NASA cannot ensure that the system routinely provides its program managers and other key stakeholders and decision makers—including the Congress—with the financial information needed to measure program performance and ensure accountability.

IFMP is further challenged by questionable cost estimates, an optimistic schedule, and insufficient processes for ensuring adequate funding reserves. IFMP's current life-cycle cost estimate does not include the full cost likely to be incurred during the life of the program. Until NASA uses more disciplined processes to prepare IFMP's life-cycle cost estimate, the program will have difficulty controlling costs. In addition, IFMP's schedule margins may be too compressed to manage program challenges—such as personnel shortages, uncertainties about software availability, and Office of Management and Budget initiatives to implement electronic systems for agency business processes governmentwide. These initiatives have already affected planning for IFMP's payroll, procurement, and travel components, an outcome that could result in schedule delays and cost growth. Finally, reserve funding for IFMP contingencies may be insufficient—particularly problematic, given the significant risks confronting the program.

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Abbreviations

IFMP	Integrated Financial Management Program
FFMIA	Federal Financial Management Improvement Act of 1996
NASA	National Aeronautics and Space Administration
OMB	Office of Management and Budget

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United States General Accounting Office
Washington, DC 20548

November 21, 2003

The Honorable John McCain
Chairman
The Honorable Ernest F. Hollings
Ranking Minority Member
Committee on Commerce, Science, and Transportation
United States Senate

The Honorable Sherwood L. Boehlert
Chairman
The Honorable Ralph M. Hall
Ranking Minority Member
Committee on Science
House of Representatives

The National Aeronautics and Space Administration's (NASA) activities encompasses a broad range of complex and technical endeavors—from investigating the composition and resources of Mars to providing satellite and aircraft observations of Earth for scientific and weather forecasting purposes. Over the past decade, NASA has advanced space exploration, scientific knowledge, and international cooperation, and has accomplished unparalleled feats of engineering.

More than two-thirds of NASA's workforce is made up of contractors and grantees, and 90 percent, or roughly \$13 billion, of NASA's annual budget is spent on work performed by its contractors. Yet since 1990, we have identified NASA's contract management as a high-risk area—in part because the agency has failed to implement a modern, fully integrated financial management system. The lack of such a system has hampered NASA's ability to oversee contracts, control program costs, and ensure an effective human capital strategy—raising serious concerns about NASA's management of its largest and most costly programs, including the space shuttle program and the International Space Station.

In April 2000, NASA initiated its third and most recent effort to implement an effective financial management system—the Integrated Financial Management Program (IFMP)—which NASA expects to complete in fiscal year 2006. Through IFMP, NASA plans to replace the separate and incompatible financial management systems used by NASA's 10 centers with one integrated system. The new system is expected to provide better

decision data, consistent information across centers, and improved functionality, thereby improving agencywide management of NASA's financial, physical, and human resources.

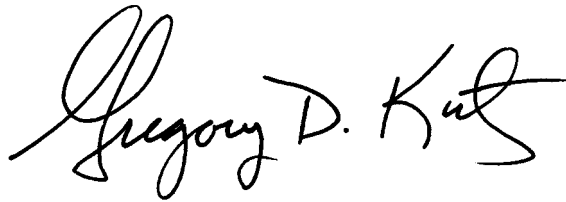
However, 3 years into the development of IFMP—with significant investment already made in the program—we found that NASA's acquisition strategy has increased the risk that the agency will implement a system that will cost more and do less than planned. As a result, the Congress requested reviews of IFMP in three areas: enterprise architecture, financial reporting, and program cost and schedule control. This report provides a summary of the results of these reviews, which are being reported today in the following three separate products:

- *Information Technology: Architecture Needed to Guide NASA's Financial Management Modernization*, [GAO-04-43](#) (Washington, D.C.: Nov. 21, 2003). For more information on this report, please contact Randolph C. Hite at (202) 512-3439 or hiter@gao.gov.
- *Business Modernization: NASA's Integrated Financial Management Program Does Not Fully Address External Reporting Issues*, [GAO-04-151](#) (Washington, D.C.: Nov. 21, 2003). For more information on this report, please contact Gregory D. Kutz at (202) 512-9095 or kutzg@gao.gov, Keith A. Rhodes at (202) 512-6412 or Rhodes@gao.gov, or Diane Handley at (404) 679-1986 or handleyd@gao.gov.
- *Business Modernization: Disciplined Processes Needed to Better Manage NASA's Integrated Financial Management Program*, [GAO-04-118](#) (Washington, D.C.: Nov. 21, 2003). For more information on this report, please contact Allen Li at (202) 512-4841 or lia@gao.gov.

This summary report—along with our three reports—will not be further distributed until 30 days from its date, unless you announce its contents earlier. At that time, we will send copies to interested congressional committees, the NASA Administrator, and the Director of the Office of Management and Budget. We will also make copies available to others upon request. In addition, the report will be available at no charge on the GAO Web site at <http://www.gao.gov>.



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Appendix: NASA's Challenges in Managing Its Integrated Financial Management Program

For more than a decade, we have identified weak contract management and the lack of reliable financial and performance information as posing significant challenges to NASA's ability to effectively run its largest and most costly programs. While NASA has made some progress in addressing its contract management weaknesses through improved management controls and evaluation of its procurement activities, NASA has struggled to implement a modern integrated financial management system. Such a system is key to efficiently producing accurate and reliable information to oversee contracts, estimate and control program costs, and report program financial activities to the Congress and other stakeholders.

In April 2003, we issued a report on the agency's Integrated Financial Management Program (IFMP)—NASA's latest effort to implement a modern financial management system—and found that the agency has not followed key best practices for acquiring and implementing IFMP and concluded that the agency was at risk of implementing a system that would not optimize mission performance.¹ As agreed with the Congress, we continued our review to determine (1) whether NASA has been acquiring and implementing IFMP in the context of an enterprise architecture; (2) the extent to which key components of IFMP will assist NASA in meeting its external reporting requirements; and (3) the reasonableness of NASA's life-cycle cost estimate, schedule, and reserve funding for IFMP.

Results in Brief

Through IFMP, NASA has committed to modernizing its business processes and systems in a way that will introduce interoperability and thereby improve the efficiency and effectiveness of its operations as well as bring the agency into compliance with federal financial management requirements. NASA has also committed to implementing IFMP within specific cost and schedule constraints. However, earlier this year, we reported that NASA faced considerable challenges in meeting these commitments. Through our reviews of NASA's enterprise architecture and IFMP's financial reporting and program cost and schedule control, we found that NASA remains challenged in its ability to meet its IFMP commitments in several areas—areas that continue to put the agency's resources and programs at high risk.

¹ U.S. General Accounting Office, *Business Modernization: Improvements Needed in Management of NASA's Integrated Financial Management Program*, [GAO-03-507](#) (Washington, D.C.: Apr. 30, 2003).

First, NASA has acquired and implemented significant components of IFMP—including the Core Financial module, the backbone of the system—without an enterprise architecture, or blueprint, to guide and constrain the program. Our research has shown that attempting major modernization programs like IFMP without having a well-defined architecture risks, for example, implementing processes and building supporting systems that are duplicative, lack interoperability, and do not effectively and efficiently support mission operations and performance. Since we completed our audit work, NASA issued an initial version of an enterprise architecture, continuing its commitment to pursuing a complete architecture and acquiring and implementing IFMP within the context of that architecture. However, because of the timing of our report, we were unable to assess NASA's initial architecture. NASA has also established some important architecture management controls—such as establishing an enterprise architecture program office and designating a chief architect. However, it has not yet established others, which will make its efforts to develop, implement, and maintain a well-defined architecture more challenging.

Second, NASA has been pursuing an aggressive IFMP implementation schedule, to the point of delaying implementation of many system capabilities. NASA accelerated its schedule by 2 years, with the Core Financial module to be completed in fiscal year 2003. To meet this compressed schedule, NASA deferred configuration and testing of many key capabilities of the Core Financial module, including the ability to report the full cost of its programs. When NASA announced in June 2003, full implementation of the module at each of its 10 centers, many of the financial events or transaction types needed by program managers to carry out day-to-day operations and produce useful financial reports had not been included. If these and other weaknesses are not addressed, the Core Financial module and related systems will not comply with the requirements of the Federal Financial Management Improvement Act (FFMIA) of 1996.² Specifically, NASA cannot ensure that the system routinely provides NASA program managers and other key stakeholders and decision makers—including the Congress—with reliable, useful, and timely financial information needed to measure program performance and ensure accountability.

² 31 U.S.C. 3512 note (2000) (Federal Financial Management Improvement).

Finally, questionable cost estimates, an optimistic schedule, and insufficient processes for ensuring adequate funding reserves put IFMP at further risk of not meeting its cost and schedule commitments. In preparing the current cost estimate for IFMP's 10-year life cycle, NASA did not include the full cost likely to be incurred during the life of the program, including costs to retire the system and other direct and indirect costs. Until NASA uses more disciplined processes in preparing the program's cost estimate, the reliability of the life-cycle cost estimate will be uncertain and the program will have difficulty controlling costs. In addition, IFMP's compressed schedule margins may be insufficient to manage program challenges—such as personnel shortages, uncertainties about software availability, and Office of Management and Budget (OMB) initiatives to implement electronic systems for agency business processes governmentwide. These OMB initiatives have put IFMP in a reactionary mode and are already affecting planning for the payroll, procurement, and travel components of the integrated system, further impacting the program's cost and schedule. Reserve funding for IFMP contingencies may also be insufficient—which is particularly problematic, given the significant risks facing the program. The Budget Formulation module is already experiencing shortfalls in its reserves.

We have made a number of recommendations in our three reports to improve NASA's acquisition strategy for IFMP. NASA reviewed and provided comments on drafts of each of the three reports and concurred with all of our recommendations aimed at establishing and maintaining an effective enterprise architecture and accurately estimating program cost and predicting the impact of program challenges. However, NASA did not concur with our recommendations aimed at ensuring compliance with FFMI requirements because the agency believes that it is currently in compliance. NASA's comments and our response can be found in the full reports. Because this summary report draws exclusively from our three IFMP reports and previously issued reports, we did not ask NASA to provide separate comments on a draft of the summary report.

IFMP Has Proceeded without an Enterprise Architecture, and NASA's Ongoing Architecture Management Efforts Are Missing Key Elements

NASA has thus far acquired and deployed system components of IFMP without an enterprise architecture, or agencywide modernization blueprint, to guide and constrain program investment decisions—actions that increased the chances that these system components will require additional time and resources to be modified and to operate effectively and efficiently. To correct this past practice, NASA released an initial version of a new enterprise architecture after we completed our audit work, which NASA recognizes as not yet complete but plans to evolve and use to guide and constrain future IFMP investment decisions. NASA's ability to do so effectively, however, is constrained by missing architecture management capabilities. NASA's chief technology officer agreed that these capabilities need to be established and said that NASA plans to do so.

More specifically, NASA's stated intention is to use an architecture as the basis for agencywide business transformation and systems modernization. Such an intention necessitates that its architecture products provide considerable depth and detail as well as logical and rational structuring and internal linkages. That is, it means that these architecture products should contain sufficient scope and detail so that, for example, (1) duplicative business operations and systems are eliminated, (2) business operations are standardized and integrated and supporting systems are interoperable, (3) use of enterprisewide services are maximized, and (4) related shared solutions are aligned, like OMB's e-Government initiatives.³ Moreover, this scope and detail should be accomplished in a way that (1) provides flexibility in adapting to changes in the enterprise's internal and external environments; (2) facilitates its usefulness and comprehension by varying perspectives, users, or stakeholders; and (3) provides for properly sequencing investments to recognize, for example, the investments' respective dependencies and relative business value.

The architecture artifacts that NASA's chief technology officer provided to us and represented as those used to date in acquiring and implementing IFMP do not contain sufficient context (depth and scope of agencywide operational and technical requirements) to effectively guide and constrain

³ OMB has identified 24 Electronic Government—or “e-Government”—initiatives that advocate the use of Internet-based technologies governmentwide for agency business processes, such as payroll, travel management, and recruiting. These initiatives are expected to support the goal of the *President's Management Agenda* and ultimately provide improved government services to citizens, businesses, and other levels of government.

agencywide business transformation and systems modernization efforts. More specifically, these artifacts do not satisfy the most basic characteristics of architecture content, such as clearly distinguishing between artifacts that represent the “As Is” and the “To Be” environments. In general, these products were limited to descriptions of (1) technology characteristics, which is one of many enterprise architecture elements, and (2) one of nine business operations (finance and accounting). The chief technology officer agreed that the architecture products used to date to acquire and implement IFMP do not provide sufficient scope and content to constitute a well-defined enterprise architecture.

Moreover, as NASA proceeds with its enterprise architecture effort, it is critical that it employs rigorous and disciplined management practices. Such practices form the basis of our architecture management maturity framework,⁴ which specifies by stages the key architecture management controls that are embodied in federal guidance and best practices, provides an explicit benchmark for gauging the effectiveness of architecture management and provides a road map for making improvements. During the course of our review of IFMP, NASA implemented some of these key architecture management capabilities, such as having an enterprise architecture program office, designating a chief architect, and using an architecture development methodology, framework, and automated tools. However, NASA has not established other key architecture management capabilities, such as designating an accountable corporate entity to lead the architecture effort, having an approved policy for developing and maintaining the architecture, and implementing an independent verification and validation function to provide needed assurance that architecture products and architecture management processes are effective.

The chief technology officer agreed that NASA needs an effective enterprise architecture program and stated that efforts are under way to establish one. The chief technology officer also provided us with an initial version of a NASA enterprise architecture on September 24, 2003, which was after we completed our audit work. According to this official, while this initial version of the architecture is incomplete, it does provide some

⁴ U.S. General Accounting Office, *Information Technology: A Framework for Assessing and Improving Enterprise Architecture Management (Version 1.1)*, GAO-03-584G (Washington, D.C.: Apr. 1, 2003).

of the missing contextual information (operational and technical) that we had identified during our review.

Based on our experience in reviewing other agencies, not having an effective enterprise architecture program is attributable to limited senior management understanding and commitment, and cultural resistance to having and using one. Our experience with federal agencies has also shown that attempting to define and build major IT systems, like IFMP, without first completing an enterprise architecture often results in IT systems that are duplicative, are not well integrated, are unnecessarily costly to maintain and interface, and do not effectively optimize mission performance.

Core Financial Module Lacks Capabilities to Facilitate Timely and Accurate Reporting and Comply with Federal Law

The Core Financial module, considered the backbone of IFMP,⁵ is intended to provide NASA's financial and program managers with timely, consistent, and reliable cost and performance data to support management decisions and external financial reporting. However, as we reported in April 2003, the Core Financial module was not designed to integrate the cost and schedule data needed to oversee NASA's contractors—primarily because NASA did not adequately define the requirements of key stakeholders, including program managers and cost estimators, to allow it to configure the module to address their needs.

NASA originally planned to complete implementation of IFMP in fiscal year 2008, but in fiscal year 2002, NASA accelerated the implementation schedule to fiscal year 2006, with the Core Financial module to be completed in fiscal year 2003. To meet this compressed schedule, NASA deferred configuration and testing of almost half of the financial events or transaction types that NASA identified as critical for carrying out day-to-day operations and for producing external financial reports. Moreover, NASA does not plan to automate more than a third of the critical transaction types. Rather, NASA plans to continue entering these transactions manually, making the agency more vulnerable to processing errors and delays. For example, the Core Financial module does not appropriately capture and record property, plant, and equipment and material in its general ledger at the transaction level—which is needed to provide independent control over these assets.

⁵ Related IFMP modules will be integrated or interfaced with the Core Financial module, where applicable.

As part of its implementation strategy, NASA delayed conversion to full-cost accounting until the Core Financial module was implemented at all centers. After announcing in June 2003 full implementation of the module at each of its 10 centers, NASA began designing the new cost allocation structure and expected that the full-cost accounting capabilities needed to provide the full cost of its programs and projects for external reporting purposes would be available through the Core Financial module in October 2003. Because of the timing of our reports, we could not verify the availability of this capability.

The Core Financial module as implemented in June 2003 also lacks the capability to automatically classify and record upward and downward adjustments of prior year obligations to the appropriate general ledger accounts—a federal financial management system requirement and a key capability to providing the data needed to prepare a Statement of Budgetary Resources.⁶ When NASA tested specific requirements related to adjustments to prior year obligations, the Core Financial module incorrectly posted the adjustments. Consequently, NASA deferred implementation of these requirements and opted to rely on manual compilations, system queries, or other work-arounds to extract these data. This cumbersome, labor-intensive effort to gather end-of-year information greatly increases the risk of misreporting—as we stated in March 2001, when NASA reported a misstatement of \$644 million in its fiscal year 1999 Statement of Budgetary Resources.⁷ While NASA had hoped to use a “patch” release or future software upgrade to post upward and downward adjustments—and thereby eliminate manual work-arounds—these efforts have proven unsuccessful. NASA is continuing to work with the software vendor to reconfigure the software as necessary to accommodate upward and downward adjustment processing.

Finally, the Core Financial module does not capture accrued costs or record accounts payable if the cumulative costs exceed obligations for a given contract. Yet, federal accounting standards and NASA guidance require costs to be accrued in the period in which they are incurred and any corresponding liability to be recorded as an account payable—regardless of amounts obligated. Further, federal standards require

⁶ The Statement of Budgetary Resources provides information on the availability and use of budgetary resources, as well as the status of budgetary resources at the end of the period.

⁷ U. S. General Accounting Office, *Financial Management: Misstatement of NASA's Statement of Budgetary Resources* GAO-01-438, Mar. 30, 2001).

agencies to disclose unfunded accrued costs—that is, costs in excess of obligations. As of June 30, 2003, NASA had not processed approximately \$245 million in costs that exceeded obligations or recorded the corresponding accounts payable. Instead, these transactions have been held outside of the general ledger in suspense until additional money can be obligated. As a result, costs or liabilities could be understated in its reports by the amount held in suspense if NASA fails to adjust these amounts.

The Core Financial module was intended to streamline many of NASA's processes and eliminate the need for many paper documents. However, in some areas, the new system has actually increased NASA's workload. Because the core financial software allows obligations to be posted to the general ledger before a binding agreement exists, NASA must process purchase orders and contract documents outside the system until they are signed or otherwise legally binding. At that point, NASA initiates the procurement action in the system and repeats the steps that were manually performed outside the system.

If NASA continues on its current track—one that has resulted in significant limitations with regard to property accounting, full-cost reporting capabilities, budgetary accounting, accrued costs, and accounts payable—the Core Financial module and IFMP will fail to comply with FFMIA requirements to build a fully integrated financial management system that routinely provides decision makers with timely, reliable, and useful financial information.

IFMP Further Challenged by Questionable Cost Estimates and an Optimistic Schedule

Questionable cost estimates, an optimistic schedule, and insufficient processes for ensuring adequate funding reserves have put IFMP at an even greater risk of not meeting program objectives. In preparing its life-cycle cost estimates for IFMP,⁸ NASA did not use disciplined cost-estimating processes as required by NASA and recognized as best practices. For example, NASA's current IFMP life-cycle cost estimate—which totals \$982.7 million and is 14 percent, or \$121.8 million, over the previous IFMP life-cycle cost estimate—was not prepared on a full-cost basis. The estimate includes IFMP direct program costs, NASA enterprise support, and civil service salaries and benefits, but it does not include the cost of retiring the system, enterprise travel costs, the cost of nonleased

⁸ Fiscal years 2001 through 2010.

NASA facilities for housing IFMP, and other direct and indirect costs likely to be incurred during the life of the program. In addition, NASA did not consistently use breakdowns of work in preparing the cost estimate, although NASA guidance calls for breaking down work into smaller units to facilitate cost estimating and project and contract management as well as to help ensure that relevant costs are not omitted. In cases where work breakdowns were used, the agency did not always show the connection between the work breakdown estimates and the official program cost estimate. This has been a weakness since the inception of the program. Without a reliable life-cycle cost estimate, NASA will have difficulty controlling program costs.

In addition, NASA's schedule may not be sufficient to address program challenges, such as personnel shortages and uncertainties about software availability. To address personnel shortages during the implementation of the Core Financial module, NASA paid nearly \$400,000 for extra hours worked by center employees and avoided a slip in IFMP's compressed schedule. However, the schedule for implementing the Budget Formulation module has slipped because IFMP implemented this module simultaneously with the Core Financial module—an action advised against by a contractor conducting a lessons-learned study—placing heavy demand on already scarce resources. Uncertainty regarding software availability also puts the program at risk for completing the integrated system on schedule. OMB's e-Government initiatives—which aim to eliminate redundant systems governmentwide by using “best of suite” software—could also create more difficult interface development and a less integrated system, risking additional schedule delays and cost growth. E-Government initiatives are already affecting planning for IFMP's payroll- and procurement-related modules, and OMB's e-Travel could replace IFMP's Travel Management module, which has already been implemented. IFMP's fiscal year 2002 Independent Annual Review found that e-Government initiatives are forcing the program into a reactive mode, noting that (1) the benefits of a fully integrated system could be lost under e-Government, (2) the scope of IFMP and timing of future projects' implementation have become uncertain, and (3) cost increases and schedule slippage to accommodate directives may occur.

Finally, the program did not consistently perform in-depth analyses of the potential cost impact of risks and unknowns specific to IFMP, as required by NASA guidance. Instead, the program established funding reserves on the basis of reserve levels set by other high-risk NASA programs. As a result, reserve funding for IFMP contingencies may be insufficient—which is particularly problematic, given the program's questionable cost

estimates and optimistic schedule. One module—Budget Formulation—is already experiencing shortfalls in its reserves, and project officials expressed concern that the module's functionality may have to be reduced. Moreover, the program did not quantify the cost impact of high-criticality risks—risks that have a high likelihood of occurrence and a high magnitude of impact—or link these risks to funding reserves to help IFMP develop realistic budget estimates.

Conclusions

NASA's latest effort to develop and implement an integrated financial management system has been driven by an aggressive schedule—not by requirements, available resources, and strategic planning. Without a mature enterprise architecture to rationalize IFMP's implementation schedule and reliable life-cycle cost estimates to ensure program efficiency, NASA is creating a system that may lack the functionality to achieve its intended goal: to provide accurate and timely financial data needed to manage NASA's programs and account for the billions of dollars the agency spends annually on work performed by its contractors.

In our three reports being issued today, we make a number of recommendations to the NASA Administrator, which if implemented appropriately should help program managers get IFMP on track and, ultimately, provide NASA with the fully integrated financial management system that it has sought to acquire for more than a decade.

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