



Office of Inspector General  
Export-Import Bank of the United States

**FISCAL YEAR 2008  
IMPLEMENTATION OF THE  
FEDERAL INFORMATION SECURITY  
MANAGEMENT ACT**

December 30, 2008  
OIG-AR-09-02



Michael W. Tankersley  
Inspector General

Export-Import Bank  
of the United States

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December 30, 2008

MEMORANDUM

TO:                   Fernanda Young  
                          Chief Information Officer

FROM:               Michael W. Tankersley   
                          Inspector General

SUBJECT:           *Fiscal Year 2008 Implementation of the Federal Information Security  
                          Management Act (OIG-AR-09-02, December 30, 2008)*

This memorandum transmits Cotton & Company LLP's audit report on the results of the Export-Import Bank (Ex-Im Bank) fiscal year 2008 information security program and practices. Under a contract monitored by this office, we engaged the independent firm of Cotton & Company LLP to perform the audit. The audit was performed in response to the annual Federal Information Security Management Act (FISMA) requirements placed on the Inspectors General. The overall objective was to determine if Ex-Im Bank met FISMA requirements. The contract required the audit to be performed in accordance with *Government Auditing Standards, 2007 Revision*, as amended.

The *Fiscal Year 2008 Implementation of the Federal Information Security Management Act* audit report addresses issues associated with the security of information at Ex-Im Bank as of September 26, 2008. For that reason, we are not making the report available on-line, but it may be available under the Freedom of Information Act (FOIA).