Médecins Sans Frontières USA, Inc.
d/b/a Doctors Without Borders USA, Inc.

Letter of Business Recommendations
Year Ended December 31, 2021
Médecins Sans Frontières USA, Inc.
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Year Ended December 31, 2021
May 16, 2022

The Audit and Risk Committee of
Médecins Sans Frontières USA, Inc.
   d/b/a Doctors Without Borders USA, Inc.
40 Rector Street, 17th Floor
New York, NY 10006

During the course of our audit of Médecins Sans Frontières USA Inc. d/b/a Doctors Without Borders’s (“MSF-USA” or “the Organization”) financial statements for the year ended December 31, 2021, we observed the Organization’s significant accounting policies and procedures and certain business, financial, and administrative practices.

In planning and performing our audit of the financial statements of the Organization as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the second paragraph of this letter and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, as a result of our audit we noted certain business recommendations. In addition, we have provided a status update on prior year business recommendations.

The Organization’s written responses to the business recommendations identified in our audit have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management, the Audit and Risk Committee and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.
We appreciate the outstanding cooperation from your staff that our personnel received during the audit of the Organization’s financial statements.

Very truly yours,

BDO USA, LLP

BDO USA, LLP
Current Year Recommendations

I. IT Business Recommendations

Observation:
Based on our review relating to the Organization’s IT environment for 2021, the following observations have been noted:

a. There is no review over users with access to NetSuite.

b. The ROI user recertification was deemed ineffective due to the review not encompassing whether the users’ roles were appropriate and there was no formal documentation that evidence changes to user access was maintained.

c. The administrative access rights to Expense Watch were deemed inappropriate as the Finance Manager and Finance Associate have administrative access (i.e., access to add, modify, and delete users).

d. The administrative access rights to ROI were deemed inappropriate as Senior Manager of Gift Processing, Gift Processing Associate, and Donor Services Manager have administrative access (i.e., access to add, modify, and delete users).

Compensating Controls/Factors:
Based on the journal entries testing performed by BDO, no unauthorized transactions were identified.

Recommendation:

a. User account profiles (i.e. User ID’s) for the logon to all systems should be reviewed periodically or re-certified (at least annually) to ensure that they do not contain accounts for inactive employees, there are no duplicate accounts, and that accounts are established to ensure that employees are authorized to access only what they require for their role and job responsibilities. This should not only include user groups with access to significant accounting applications but also user groups with access to significant shared folders and databases. Strong security practices include modifying these accounts when users change departments or job responsibilities, and deleting the accounts if employees leave the business. The review should also be evidenced in writing by the various business owners.

b. Management should evaluate the administrative access rights to each of the applications noted and determine whether they are necessary and appropriate. In addition, management should consider assigning administrative access rights IT personnel.

Management’s Response:

a. User Account Review: SuccessFactors’ Implementation in Progress
MSF-USA doesn’t have an automated procedure to sync a list of active employees with Active Directory (AD). The Network Specialist can pull reports from AD and validate them against the source of truth.
The automation of SAP SuccessFactors [Human Resource Information System] with AD is in progress. The SuccessFactors AD automation should be live in the next couple of weeks. Once the SuccessFactors automation is integrated with AD, we will be able to implement an automated procedure to conduct the audit on user accounts.

SuccessFactors implementation has been a continuous process since last year that got extended due to technical and resource challenges. Also, an attempt was made in prior years to perform this task manually; however, it was not an efficient process.

**Change Management: Onboarding and Offboarding Process**

There is an existing onboarding and offboarding process for integrating new hires into the organization. This process also helps with department changes pertaining to job roles. With this process, the department users get access to their folders based on their job requirement approved by the head of department/hiring managers. Most of the files are now in the Microsoft SharePoint which are segregated to meet the requirement from a “need to know” basis.

The provision of user accounts and any task is dependent upon the network built by the infrastructure team who are closely tracking within the JIRA, a project management tool. These requests are processed based on the agile methodology and raised through a helpdesk ticket.

**Identity and Access Management Initiatives**

In the upcoming months (May 2022- August 2022), MSF-USA will conduct gap analysis through external risk assessors including detailed needs of Identity Access Management (IAM) that will help in assessing the areas of Authentication, Authorization, Administration, Auditing, and Segregation for management of identities.

b. MSF-USA’s Management agrees that logins should be reviewed periodically. The Development Team receives a monthly user report for monitoring the accesses of the existing CRM system, ROI. This frequency can be increased to weekly if recommended.

Please note that ROI CRM will only remain in place until MSF migrates from ROI to Salesforce, where dedicated Salesforce Administrators will own the system. The estimated migration is expected to be in June 2022.

The access controls for the Salesforce application will be centralized with Salesforce Admin, creating appropriate monitoring with approval requests of access to the CRM application.

At present, there is only an IT system onboarding form with no specification for what permissions are requested in the ROI CRM application. The development team has to reach out to the hiring manager to follow up.

A review of the ROI access control matrix was conducted during a gathering of access control requirements for new CRM application. The granting of permission to the required report can only be provided by the application administrator. The new process for Salesforce implementation will meet all the requirements of change management and user provisioning within Salesforce application.

In the interim of Salesforce implementation, the Systems Team and Development team will work on a temporary process to route the onboarding application to authorized personnel in Development Team who will ensure that permissions are in place as per the role of the requestor.
The Systems team will review the onboarding process to meet notification needs that allow users to inform managers when existing employees are offboarded completely from MSF's network. These improvements will also be assessed as part of IAM assessment in the upcoming months.

c. Users in Expense Watch are currently added, modified, or deleted by a Finance Associate who acts as an Administrator. Any changes to the program are only made upon receiving authorization from a manager along with appropriate support. Their use of the program otherwise is to retrieve monthly activity reports. The Finance Manager also serves as an administrator with their primary role being for review, troubleshooting, and backup purposes only.

The program is managed and monitored by the Finance Department and the process to add, delete or modify any user-controlled task is based on specific onboarding, offboarding, or departmental procedures which are approved by directors and managers before any action is taken. Due to the nature of the program and the high level of activity in Expense Watch in any given month, it would be most beneficial to keep Expense Watch administration as it is. In lieu of moving admin roles to IT, the Finance team performs a monthly review of users and changes to ensure all information is in agreement with Systems and our HRIS, Payroll and Finance programs.

d. While consideration of IT’s assignment of administrative rights was discussed last year, the migration from ROI to Salesforce has been placed forward at this point. The current administrators will likely no longer be administrators of the Salesforce product when it goes live, thus the existing process for administration of ROI is short-term until migration is complete.
Status of Prior Year Comments

IT Business Recommendations

I. Detailed Access Rights

Observation:
The administrative access rights to Merkle was deemed inappropriate as the Senior Manager of Gift Processing has administrative access (i.e. access to add, modify, and delete users). The administrative access rights to Expense Watch was deemed inappropriate as the Finance Associate and the Finance Manager have administrative access. The administrative access rights to fundraising database (ROI) was deemed inappropriate as the Senior Manager of Fundraising Operations/Gift Processing has administrative access. The administrative access rights to NetSuite was deemed inappropriate as the Director of Finance has administrative access.

Compensating Controls/Factors:
Based on the journal entries testing performed by BDO, no unauthorized transactions were identified.

Recommendation:
Management should evaluate the administrative access rights to each of the applications noted and determine whether they are necessary and appropriate. In addition, management should consider assigning administrative access to rights IT personnel.

Current Year Status:
This comment is addressed in the current year recommendations.

II. User Access Review

Observation:
There is no review over users with access to NetSuite.

Compensating Controls/Factors:
Based on the journal entries testing performed by BDO, no unauthorized transactions were identified.

Recommendation:
User account profiles (i.e. User ID’s) for the logon to all systems should be reviewed periodically or re-certified (at least annually) to ensure that they do not contain accounts for inactive employees, there are no duplicate accounts, and that accounts are established to ensure that employees are authorized to access only what they require for their role and job responsibilities. This should not only include user groups with access to significant accounting applications but also user groups with access to significant shared folders and databases. Strong security practices include modifying these accounts when users change departments or job responsibilities, and deleting the accounts if
employees leave the business. The review should also be evidenced in writing by the various business owners.

*Current Year Status:*
This comment is addressed in the current year recommendations.

**Business Recommendation**

I. Allocation Tracking

*Observation:*
We noted that allocations to the Grant Awards are currently unable to be traced back to the initial donation restriction. The fundraising database (ROI) tracks each donation received and any given restriction or lack thereof. In allocating donations to the Grant Award programs, the Grants Officer batches donations based on recorded restrictions to the individual projects of the Grant Awards. For instance, some donations may come in with a restriction of “HIV” while other donations come in with a restriction of “Africa”. These restricted donation pools may be combined and allocated to a Nigerian HIV program. The donations are batched as a lump sum without further descriptions when entered into the grants database. After allocation to the Grant Award project in the grants database, the ability to track which funds (i.e. specific donor or general restriction) were used to finance the program does not exist.

*Recommendation:*
We recommend that MSF USA consider implementing either i) subledgers to the general ledger or ii) modules within either the grants or fundraising database to allow for the tracking of funding to the restrictions and allocations to the Grant Award programs.

*Current Year Status:*
This comment has been properly addressed.