

**Independent Accountant's Report on the Application of Agreed-Upon Procedures:
Employee Benefits, Withholdings, Contributions, and Supplemental Semiannual
Headcount Reporting Submitted to the Office of Personnel Management
AUD-FM-18-02, October 2017
Summary of Review**

Under OIG's direction, an independent external auditor performed agreed-upon procedures as required by an Office of Management and Budget Bulletin criterion. These procedures were performed to assist the Office of Personnel Management (OPM) in assessing the reasonableness of retirement, health benefits, and life insurance withholdings and contributions, as well as enrollment information submitted via the Semiannual Headcount Report to OPM by the Department. In addition, the procedures were performed to assist OPM in identifying and correcting errors relating to processing and distributing Combined Federal Campaign (CFC) payroll deductions.

In general, the auditor identified no reportable differences as a result of applying the majority of the procedures. However, the auditor reported some differences as a result of applying procedures relating to life insurance withholdings, life insurance enrollment, CFC location codes, and the official duty stations of employees with CFC deductions.