

Management Letter Related to the U.S. Department of State 2017 Financial Statements (AUD-FM-18-07, February 2018)

Summary of Review

During the audit of the Department's 2017 financial statements, an independent external auditor identified matters involving internal control that it brought to the Department's attention. These matters related to the controls over material adjustments to budgetary accounts for financial reporting, reconciliation of accounts held by the Department of the Treasury, personnel records and actions, payroll bonus liabilities accrual, accounting for Federal advances, accounting for real property transactions, supporting data used for the asbestos remediation estimate, controls for reporting voluntary contributions, and vendor invoice approvals.