

**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-19-01, October 2018**

**Summary of Review**

Working on behalf of OIG, an independent external auditor performed agreed-upon procedures, as required by the Office of Management and Budget. 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 general, the auditor identified no reportable differences that resulted from applying the majority of the procedures. However, the auditor reported some differences that resulted from applying procedures related to life insurance withholdings and enrollment.