

Management Letter Related to the U.S. Department of State's 2018 Financial Statements AUD-FM-19-16, April 2019

Summary of Review

During the audit of the Department's 2018 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 reconciliation of accounts held by the Department of the Treasury, personnel records and actions, accounting for Federal advances, accounting for real property transactions, supporting data used for the asbestos remediation estimate, vendor invoice approvals, accounting for prepaid education expenses, and segregation of duties weaknesses in the Global Employment Management System.