

Management Letter Related to the Audit of the International Boundary and Water Commission, United States and Mexico, U.S. Section, 2018 Financial Statements AUD-FM-19-21, April 2019

Summary of Review

During the audit of the International Boundary and Water Commission, United States and Mexico, U.S. Section, 2018 financial statements, the independent external auditor identified weaknesses relating to timeliness and accuracy of personal property acquisitions and disposals as well as abnormal construction-in-progress balances.