

Management Letter Related to the Audit of the International Boundary and Water Commission, United States and Mexico, U.S. Section, FY 2019 Financial Statements
AUD-FM-20-23, March 2020

Summary of Review

During the audit of the International Boundary and Water Commission, United States and Mexico, U.S. Section, FY 2019 financial statements, the independent external auditor identified weaknesses relating to abnormal construction-in-process balances, payroll control deficiencies, untimely deobligation of unliquidated obligations, and compliance with the Prompt Payment Act.