

Management Letter Related to the Audit of the U.S. Department of State FY 2019 Consolidated Financial Statements AUD-FM-20-27, April 2020

Summary of Review

During the audit of the Department's 2019 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 data for Foreign Service National Employees, personnel records and actions, supporting data used for the asbestos remediation estimate, segregation of duties weaknesses in the Global Employment Management System (GEMS), configuration change management processes in GEMS, and periodic access reviews in the Integrated Logistics Management System.