

**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-21-01, October 2020**

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 of State.

In general, the auditor identified no reportable differences as a result of applying the majority of the procedures. However, the auditor reported some differences as a result of applying procedures relating to retirement contributions.