

Management Letter Related to the Audit of the U.S. Department of State FY 2020 Financial Statements AUD-FM-21-19, March 2021

Summary of Review

During the audit of the Department's FY 2020 financial statements, an independent external auditor identified matters involving internal control that it brought to the Department's attention. These matters related to controls over the reconciliation of accounts held by the Department of the Treasury, personnel data for Foreign Service National employees, personnel records and actions, supporting data related to the asbestos remediation estimate, segregation of duties and configuration change management processes related to the Department's personnel system, access privileges reviews for a supply chain application, and accounting for other assets.