

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-22-02, October 2021

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. Work performed by the auditor did not identify exceptions for most of the procedures; however, some reportable differences were identified during work on procedures related to life insurance and retirement.