

Management Letter Related to the Audit of the U.S. Department of State FY 2022 Financial Statements
(AUD-FM-23-12, February 2023)

Summary of Review

During the audit of the Department of State's (Department) FY 2022 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 unrecorded capital lease obligations, untimely obligations, the reconciliation of accounts held by the Department of the Treasury, personnel data for locally employed staff, personnel records and actions, supporting data related to the asbestos remediation estimate, access privileges reviews for a supply chain application, and insufficient documentation of user authorization for a compensation system.