

*Management Letter Related to the Audit of the International Boundary and Water Commission,
United States and Mexico, U.S. Section, FY 2022 Financial Statements*
(AUD-FM-23-14, March 2023)

Summary of Audit

During the audit of the International Boundary and Water Commission, United States and Mexico, U.S. Section, FY 2022 financial statements, the independent external auditor identified three weaknesses related to Prompt Payment Act compliance, accounting for personal property, and untimely recording of constructed assets.