

**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-24-01, October 2023)**

**Summary of Review**

At the direction of the Office of Inspector General (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 benefits, health benefits, and life insurance withholdings and contributions as well as enrollment information submitted by the Department of State in its the Semiannual Headcount Report to OPM.

Work performed by the auditor did not identify exceptions for most of the procedures; however, some reportable differences were identified related to life insurance, retirement, and payroll. Specifically, of the 54 procedures completed, 52 were completed without exception or found differences below the agreed-upon reporting threshold. The remaining two procedures identified exceptions or differences that exceeded the reporting threshold.