

Independent Auditor’s Report on the U.S. Department of State FY 2024 and FY 2023 Financial Statements (AUD-FM-25-04, November 2024)

Summary of Audit

An independent external auditor, working on behalf of and under the direction of the Office of Inspector General, audited the U.S. Department of State’s (Department) annual financial statements as of, and for the years ended, September 30, 2024 and 2023. The external auditor found that the financial statements present fairly, in all material respects, the financial position of the Department as of September 30, 2024 and 2023, and its net cost of operations, changes in net position, and budgetary resources for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

The external auditor found certain reportable deficiencies in internal control. Specifically, the external auditor found significant deficiencies in the internal controls over property and equipment, leases, unliquidated obligations, financial reporting, and IT. The external auditor also found an instance of reportable noncompliance with a provision of the Prompt Payment Act.