

**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-25-32, September 2025)**

**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 Semiannual Headcount Report to OPM. Of the 54 procedures completed, 52 were completed without exception. The Department was unable to find a requested document for one employee, which impacted two of the procedures.