

Management Letter Related to the Audit of the U.S. Department of State FY 2025 Financial Statements
(AUD-FM-26-06, February 2026)

Summary of Review

During the audit of the Department of State's (Department) FY 2025 financial statements, an independent external auditor identified matters involving internal control, which it brought to the Department's attention. These matters related to controls over untimely obligations, personnel data for locally employed staff, personnel records and actions, access privileges reviews for a supply chain application, logging and monitoring of controls for a real property application, accounting for other assets, and incomplete overseas accrual data.