

**Management Letter Related to the Audit of the International Boundary and Water Commission, United States and Mexico, U.S. Section, FY 2025 Financial Statements (AUD-FM-26-12, May 2026)**

**Summary of Audit**

During the audit of the International Boundary and Water Commission, United States and Mexico, U.S. Section's FY 2025 financial statements, an independent external auditor identified matters involving internal control, which the auditor brought to the agency's attention. These matters related to untimely obligations and processing of personnel actions.