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**Independent Accountant's Report on the Application  
of Agreed-Upon Procedures: Retirement, Health Benefits, and Life  
Insurance Withholdings/Contributions and Supplemental Semiannual  
Headcount Report Submitted to the Office of Personnel Management**

Under OIG's direction, an independent external auditor performed agreed-upon procedures, as required by Office of Management and Budget Bulletin No. 07-04, *Audit Requirements for Federal Financial Statements*. These procedures were performed solely to assist the Office of Personnel Management (OPM) in assessing the reasonableness of the retirement, health benefits, and life insurance withholdings and contributions, as well enrollment information, submitted by the Department through the Semiannual Headcount Report. The auditor identified two instances in which information on health insurance election submitted by the Department and information OPM had in its files was inconsistent, two instances in which information on basic life insurance election submitted by the Department and information OPM had in its files was inconsistent, and four instances of reportable differences between OPM's calculations of life insurance coverage withholdings and the amounts submitted by the Department.

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The fieldwork for OIG Report AUD/FM-08-38 was conducted by the independent external auditor from May to September 2008. This is an unclassified summary of a full report, which may receive limited official distribution.

**Office of Inspector General**

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