



Office of Inspector General  
*U.S. Department of State*  
and the  
*Broadcasting Board of Governors*

# MONTHLY REPORT OF **ACTIVITIES**

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*audits, inspections, testimony, and special activities*

**October 2002**

This report describes testimony provided by the Inspector General or other OIG officials and lists OIG reports issued during the period indicated. This report includes unclassified summaries of classified reports; all text in this report is unclassified. Classified reports are not distributed publicly. On occasion, OIG distributes an unclassified version of a classified report; in such a case, this listing also indicates the issued date of the original report. In addition, all major reports, together with OIG investigative activities, are summarized in the Inspector General's semiannual reports to the Congress, which are publicly available every June and December.

## Office of Audits

### **Audit of the International Joint Commission's 2001 and 2000 Principal Financial Statements** **(AUD/FM-03-01)**

Under OIG's direction, an independent external auditor audited the International Joint Commission's (IJC) 2001 and 2000 principal financial statements. The objectives of the audit were to report on whether the financial statements fairly present IJC's financial position and results of financial operations in accordance with generally accepted accounting principles, to determine whether IJC had an internal control structure that provided reasonable assurance of achieving internal control objectives, and to determine whether the IJC complied with applicable laws and regulations.

The auditor issued an unqualified opinion on the statements. Although an unqualified opinion was issued, the report brings to management's attention concerns about security over the Department of State's information system networks and instances of noncompliance with selected provisions of applicable laws and regulations relating to the Department's financial management systems. Because IJC's financial statements are prepared using the Department's books and records, these weaknesses also affect IJC.