

## Summary of FY 2004 Financial Statement Audit Results by Agency

Agency	Type of Opinion
<b><i>CFO Act Agencies:</i></b>	
Department of Agriculture (USDA)	Unqualified
Department of Commerce (DOC)	Unqualified
Department of Defense (DOD)	Disclaimer
Department of Education (Education)	Unqualified
Department of Energy (DOE)	Unqualified
Department of Health and Human Services (HHS)	Not yet issued
Department of Homeland Security (DHS)*	Disclaimer
Department of Housing and Urban Development (HUD)	Disclaimer
Department of the Interior (DOI)	Unqualified
Department of Labor (DOL)	Unqualified
Department of Justice (DOJ)**	Disclaimer
Department of State (State)	Unqualified
Department of Transportation (DOT)	Unqualified
Department of the Treasury (Treasury)	Unqualified
Department of Veterans Affairs (VA)	Unqualified
Agency for International Development (USAID)	Unqualified
Environmental Protection Agency (EPA)	Unqualified
General Services Administration (GSA)	Unqualified
National Aeronautics and Space Administration (NASA)	Disclaimer
National Science Foundation (NSF)	Unqualified
Nuclear Regulatory Commission (NRC)***	Unqualified
Office of Personnel Management (OPM)	Unqualified
Small Business Administration (SBA)	Qualified
Social Security Administration (SSA)	Unqualified

\* DHS was not a CFO Act agency during FY 2004. However, DHS prepared and submitted audited financial statements.

\*\* The independent auditor restated DOJ's opinion from unqualified to a disclaimer on its FY 2003 financial statements.

\*\*\* The independent auditor restated NRC's opinion from unqualified to qualified on its FY 2003 financial statements.