

**SUMMARY OF FINANCIAL STATEMENT AUDIT
AND MANAGEMENT ASSURANCES**

Table 1.
Summary of Financial Statement Audit

| | | | | | |
|---------------------------|--------------------|------------|------------|--------------|----------------|
| Audit Opinion | Unqualified | | | | |
| Restatement | No | | | | |
| Material Weakness | Beginning Balance | New | Resolved | Consolidated | Ending Balance |
| Total Material Weaknesses | <i>n/a</i> | <i>n/a</i> | <i>n/a</i> | <i>n/a</i> | <i>n/a</i> |

Table 2.
Summary of Management Assurances

| | | | | | |
|---|--|------------|------------|--------------|----------------|
| Effectiveness of Internal Control over Financial Reporting (FMFIA § 2) | | | | | |
| Statement of Assurance | Qualified | | | | |
| | Beginning Balance | New | Resolved | Consolidated | Ending Balance |
| Total Material Weaknesses | <i>n/a</i> | <i>n/a</i> | <i>n/a</i> | <i>n/a</i> | <i>n/a</i> |
| Effectiveness of Internal Control over Operations (FMFIA § 2) | | | | | |
| Statement of Assurance | Unqualified | | | | |
| | Beginning Balance | New | Resolved | Consolidated | Ending Balance |
| Total Material Weaknesses | <i>n/a</i> | <i>n/a</i> | <i>n/a</i> | <i>n/a</i> | <i>n/a</i> |
| Conformance with Financial management system requirements (FMFIA § 4) | | | | | |
| Statement of Assurance | Systems conform to financial management system requirements | | | | |
| | Beginning Balance | New | Resolved | Consolidated | Ending Balance |
| Total Non-Conformances | <i>n/a</i> | <i>n/a</i> | <i>n/a</i> | <i>n/a</i> | <i>n/a</i> |
| Compliance with Federal Financial Management Improvement Act (FFMIA) | | | | | |
| Overall Substantial Compliance | Agency | | Auditor | | |
| | Yes | | Yes | | |
| 1. System Requirements | Yes | | | | |
| 2. Accounting Standards | Yes | | | | |
| 3. USSGL at Transaction level | Yes | | | | |

Note: “n/a” indicates not applicable.

