

Summary of Financial Statement Audit and Management Assurances

The following tables provide a summary on the Department's financial statement audit and its management assurances.

| Summary of Financial Statement Audit | | | | | |
|--------------------------------------|-------------------|-----|----------|--------------|----------------|
| Audit Opinion | Unqualified | | | | |
| Restatement | No | | | | |
| Material Weaknesses | Beginning Balance | New | Resolved | Consolidated | Ending Balance |
| Total Material Weaknesses | 0 | 0 | 0 | 0 | 0 |

| Summary of Management Assurances | | | | | | |
|--|---|-----|----------|--------------|------------|----------------|
| Effectiveness of Internal Control over Financial Reporting (FMFIA § 2) | | | | | | |
| Statement of Assurance | Unqualified | | | | | |
| Material Weaknesses | Beginning Balance | New | Resolved | Consolidated | Reassessed | Ending Balance |
| Total Material Weaknesses | 0 | 0 | 0 | 0 | 0 | 0 |
| Effectiveness of Internal Control over Operations (FMFIA § 2) | | | | | | |
| Statement of Assurance | Unqualified | | | | | |
| Material Weaknesses | Beginning Balance | New | Resolved | Consolidated | Reassessed | Ending Balance |
| FISMA access control and information security | 1 | | 1 | | | |
| Total Material Weaknesses | 1 | 0 | 1 | 0 | 0 | 0 |
| Conformance with financial management system requirements (FMFIA § 4) | | | | | | |
| Statement of Assurance | Systems conform to financial management system requirements | | | | | |
| Non-Conformances | Beginning Balance | New | Resolved | Consolidated | Reassessed | Ending Balance |
| Total non-conformances | 0 | 0 | 0 | 0 | 0 | 0 |
| Compliance with Federal Financial Management Improvement Act (FFMIA) | | | | | | |
| | Agency | | Auditor | | | |
| Overall Substantial Compliance | Yes | | Yes | | | |
| 1. System Requirements | Yes | | Yes | | | |
| 2. Accounting Standards | Yes | | Yes | | | |
| 3. USSGL at Transaction Level | Yes | | Yes | | | |

