SUMMARY OF FINANCIAL STATEMENT AUDIT AND MANAGEMENT ASSURANCES

The following tables provide a summarized report on the Department's financial statement audit and its management assurances. For more details the auditor's report can be found on pages 103–122 and the Department's Management assurances on pages 42–43.

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 - *Federal Managers' Financial Integrity Act* (*FMFIA*) 2					
Statement of Assurance	Unqualified				
Material Weaknesses	Beginning Balance	New	Resolved	Reassessed	Ending Balance
Total Material Weaknesses	**0**	**0**	**0**	**0**	**0**
The Department had no material weaknesses in the design or operation of the internal control over financial reporting.					
Effectiveness of Internal Control over Operations - *FMFIA* 2					
Statement of Assurance	Unqualified				
Material Weaknesses	Beginning Balance	New	Resolved	Reassessed	Ending Balance
Information Technology Security	1		1		0
Total Material Weaknesses	**1**	**0**	**1**	**0**	**0**
Conformance with Financial Management System Requirements - *FMFIA* 4					
Statement of Assurance	The Department systems conform to financial management system requirements.				
Non-Conformance	Beginning Balance	New	Resolved	Reassessed	Ending Balance
Total Non-Conformance	**0**	**0**	**0**	**0**	**0**
Compliance with *Federal Financial Management Improvement Act*					
		Agency		Auditor	
Overall Substantial Compliance		Yes		No	
1. System Requirements		Yes		No	
2. Federal Accounting Standards		Yes		Yes	
3. United States Standard General Ledger at Transaction Level		Yes		Yes	