

Spotlight

Department of Homeland Security



Office of Inspector General

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Why This Matters

Internal control deficiencies in programs and processes could lead to misstatements in Department of Homeland Security (DHS) financial statements. For example, management of Human Capital is an important part of internal controls. However, U.S. Coast Guard (USCG) did not develop adequate controls to track and monitor whether training and continued education courses have been completed by civilian employees to ensure maintenance and improvement of their competencies for their jobs.

USCG's Management Letter for FY 2011 DHS Consolidated Financial Statements Audit

What We Determined

KPMG LLP reviewed USCG's internal control over financial reporting. The management letter discusses 6 observations for management's consideration related to internal control and other operational matters. These issues did not meet the criteria to be reported in the Independent Auditors' Report on DHS' FY 2011 Financial Statements and Internal Control over Financial Reporting, dated November 11, 2011, included in the Department of Homeland Security FY 2011 Annual Financial Report. These observations are intended to improve internal control or result in other operating efficiencies.

For Further Information:

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