



United States Department of Agriculture

# Independent Service Auditor's Report on FMS' Description of Its Financial Systems and the Suitability of the Design and Operating Effectiveness of Its Controls for October 1, 2019 to June 30, 2020



Audit Report 11403-0004-12

September 2020

OFFICE OF INSPECTOR GENERAL



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United States Department of Agriculture



**DATE:** September 18, 2020

**AUDIT**

**NUMBER:** 11403-0004-12

**TO:** Scott Soles  
Principle Deputy Chief Financial Officer  
Office of the Chief Financial Officer

**ATTN:** Lance Raymond  
Director Financial Management Services  
Office of the Chief Financial Officer

**FROM:** Gil H. Harden /s/  
Assistant Inspector General for Audit

**SUBJECT:** Independent Service Auditor's Report on FMS' Description of Its Financial Systems and the Suitability of the Design and Operating Effectiveness of Its Controls for October 1, 2019 to June 30, 2020

This report presents the results of the System and Organization Controls 1 Type 2 examination conducted in accordance with Statement on Standards for Attestation Engagements No. 18 for the United States Department of Agriculture's (USDA) Financial Management Services' (FMS) description of its financial systems used to process user entities financial transactions throughout the period October 1, 2019 to June 30, 2020. The report contains an unmodified opinion on the description and controls that were suitably designed to provide reasonable assurance that the control objectives would be achieved.

An independent certified public accounting firm conducted the audit. In connection with the contract, we reviewed the independent firm's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit in accordance with Government Auditing Standards (issued by the Comptroller General of the United States), was not intended to enable us to express, and we do not express, opinions on FMS' description of its financial systems used to process user entities financial transactions throughout the period October 1, 2019 to June 30, 2020. The independent firm is responsible for the attached auditor's report, dated September 11, 2020, and the conclusions expressed in the report. However, our review disclosed no instances where the independent firm did not comply, in all material respects, with Government Auditing Standards, issued by the Comptroller General of the United States, and relevant attestation standards established by the American Institute of Certified Public Accountants.

This report contains sensitive information that is being withheld from public release due to concerns about the risk of circumvention of law.

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